

YEAR 2025 TAX RATES

and Other Employee Deductions

FEDERAL ANNUAL TAX RATES

2025 Percentage Method Tables

STANDARD Withholding Rate Schedules				
(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked. Also use these for Form W-4P from any year.)				
If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is				of the amount that exceeds
At least...	But less than...	The tentative amount to withhold is...		
A	B	C	D	E
Married Filing Jointly				
\$0	\$17,100	\$0.00	plus 0%	\$0
\$17,100	\$40,950	\$0.00	plus 10%	\$17,100
\$40,950	\$114,050	\$2,385.00	plus 12%	\$40,950
\$114,050	\$223,800	\$11,157.00	plus 22%	\$114,050
\$223,800	\$411,700	\$35,302.00	plus 24%	\$223,800
\$411,700	\$518,150	\$80,398.00	plus 32%	\$411,700
\$518,150	\$768,700	\$114,462.00	plus 35%	\$518,150
\$768,700		\$202,154.50	plus 37%	\$768,700
Single or Married Filing Separately				
\$0	\$6,400	\$0.00	plus 0%	\$0
\$6,400	\$18,325	\$0.00	plus 10%	\$6,400
\$18,325	\$54,875	\$1,192.50	plus 12%	\$18,325
\$54,875	\$109,750	\$5,578.50	plus 22%	\$54,875
\$109,750	\$203,700	\$17,651.00	plus 24%	\$109,750
\$203,700	\$256,925	\$40,199.00	plus 32%	\$203,700
\$256,925	\$632,750	\$57,231.00	plus 35%	\$256,925
\$632,750		\$188,769.75	plus 37%	\$632,750
Head of Household				
\$0	\$13,900	\$0.00	plus 0%	\$0
\$13,900	\$30,900	\$0.00	plus 10%	\$13,900
\$30,900	\$78,750	\$1,700.00	plus 12%	\$30,900
\$78,750	\$117,250	\$7,442.00	plus 22%	\$78,750
\$117,250	\$211,200	\$15,912.00	plus 24%	\$117,250
\$211,200	\$264,400	\$38,460.00	plus 32%	\$211,200
\$264,400	\$640,250	\$55,484.00	plus 35%	\$264,400
\$640,250		\$187,031.50	plus 37%	\$640,250

MULTIPLE JOB Withholding Rate Schedules				
(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)				
If the Adjusted Annual Wage Amount on Worksheet 1A is				of the amount that exceeds
At least...	But less than...	The tentative amount to withhold is...		
A	B	C	D	E
Married Filing Jointly				
\$0	\$15,000	\$0.00	plus 0%	\$0
\$15,000	\$26,925	\$0.00	plus 10%	\$15,000
\$26,925	\$63,475	\$1,192.50	plus 12%	\$26,925
\$63,475	\$118,350	\$5,578.50	plus 22%	\$63,475
\$118,350	\$212,300	\$17,651.00	plus 24%	\$118,350
\$212,300	\$265,525	\$40,199.00	plus 32%	\$212,300
\$265,525	\$390,800	\$57,231.00	plus 35%	\$265,525
\$390,800		\$101,077.25	plus 37%	\$390,800
Single or Married Filing Separately				
\$0	\$7,500	\$0.00	plus 0%	\$0
\$7,500	\$13,463	\$0.00	plus 10%	\$7,500
\$13,463	\$31,738	\$596.25	plus 12%	\$13,463
\$31,738	\$59,175	\$2,789.25	plus 22%	\$31,738
\$59,175	\$106,150	\$8,825.50	plus 24%	\$59,175
\$106,150	\$132,763	\$20,099.50	plus 32%	\$106,150
\$132,763	\$320,675	\$28,615.50	plus 35%	\$132,763
\$320,675		\$94,384.88	plus 37%	\$320,675
Head of Household				
\$0	\$11,250	\$0.00	plus 0%	\$0
\$11,250	\$19,750	\$0.00	plus 10%	\$11,250
\$19,750	\$43,675	\$850.00	plus 12%	\$19,750
\$43,675	\$62,925	\$3,721.00	plus 22%	\$43,675
\$62,925	\$109,900	\$7,956.00	plus 24%	\$62,925
\$109,900	\$136,500	\$19,230.00	plus 32%	\$109,900
\$136,500	\$324,425	\$27,742.00	plus 35%	\$136,500
\$324,425		\$93,515.75	plus 37%	\$324,425

The IRS encourages everyone to use their Tax Withholding Estimator located at <https://www.irs.gov/individuals/tax-withholding-estimator>. The tables above will be utilized in the in the estimator after January 1, 2025.

OVER FOR CALIFORNIA STATE ANNUAL TAX RATES AND OTHER RATES

