

2025 Federal Income Tax Rate Brackets

Tax Rate	Joint / Surviving Spouse	Single	Head of Household	Married Filing Separately	Estates & Trusts
10%	\$0 – \$23,850	\$0 – \$11,925	\$0 – \$17,000	\$0 – \$11,925	\$0 – \$3,150
12%	\$23,851 – \$96,950	\$11,926 – \$48,475	\$17,001 – \$64,850	\$11,926 – \$48,475	–
22%	\$96,951 – \$206,700	\$48,476 – \$103,350	\$64,851 – \$103,350	\$48,476 – \$103,350	–
24%	\$206,701 – \$394,600	\$103,351 – \$197,300	\$103,351 – \$197,300	\$103,351 – \$197,300	\$3,151 – \$11,450
32%	\$394,601 – \$501,050	\$197,301 – \$250,525	\$197,301 – \$250,500	\$197,301 – \$250,525	–
35%	\$501,051 – \$751,600	\$250,526 – \$626,350	\$250,501 – \$626,350	\$250,526 – \$375,800	\$11,451 – \$15,650
37%	Over \$751,600	Over \$626,350	Over \$626,350	Over \$375,800	Over \$15,650

2026 Federal Income Tax Rate Brackets

Tax Rate	Joint / Surviving Spouse	Single	Head of Household	Married Filing Separately	Estates & Trusts
10%	\$0 – \$24,800	\$0 – \$12,400	\$0 – \$17,700	\$0 – \$12,400	\$0 – \$3,300
12%	\$24,801 – \$100,800	\$12,401 – \$50,400	\$17,701 – \$67,450	\$12,401 – \$50,400	–
22%	\$100,801 – \$211,400	\$50,401 – \$105,700	\$67,451 – \$105,700	\$50,401 – \$105,700	–
24%	\$211,401 – \$403,550	\$105,701 – \$201,775	\$105,701 – \$201,750	\$105,701 – \$201,775	\$3,301 – \$11,700
32%	\$403,551 – \$512,450	\$201,776 – \$256,225	\$201,751 – \$256,200	\$201,776 – \$256,225	–
35%	\$512,451 – \$768,700	\$256,226 – \$640,600	\$256,201 – \$640,600	\$256,226 – \$384,350	\$11,701 – \$16,000
37%	Over \$768,700	Over \$640,600	Over \$640,600	Over \$384,350	Over \$16,000