



Tax Facts and Figures

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2025 Federal Tax Rate Schedules

Single Taxable Income

\$	0	to	11,925	×	10.0%	minus	\$	0.00	=	Tax
11,926	to	48,475	×	12.0%	minus		238.50	=	Tax	
48,476	to	103,350	×	22.0%	minus		5,086.00	=	Tax	
103,351	to	197,300	×	24.0%	minus		7,153.00	=	Tax	
197,301	to	250,525	×	32.0%	minus		22,937.00	=	Tax	
250,526	to	626,350	×	35.0%	minus		30,452.75	=	Tax	
626,351	and over		×	37.0%	minus		42,979.75	=	Tax	

MFJ or QSS Taxable Income

\$	0	to	23,850	×	10.0%	minus	\$	0.00	=	Tax
	23,851	to	96,950	×	12.0%	minus		477.00	=	Tax
	96,951	to	206,700	×	22.0%	minus		10,172.00	=	Tax
	206,701	to	394,600	×	24.0%	minus		14,306.00	=	Tax
	394,601	to	501,050	×	32.0%	minus		45,874.00	=	Tax
	501,051	to	751,600	×	35.0%	minus		60,905.50	=	Tax
	751,601	and over		×	37.0%	minus		75,937.50	=	Tax

MFS Taxable Income

\$	0	to	11,925	×	10.0%	minus	\$	0.00	=	Tax
11,926	to	48,475	×	12.0%	minus		238.50	=	Tax	
48,476	to	103,350	×	22.0%	minus		5,086.00	=	Tax	
103,351	to	197,300	×	24.0%	minus		7,153.00	=	Tax	
197,301	to	250,525	×	32.0%	minus		22,937.00	=	Tax	
250,526	to	375,800	×	35.0%	minus		30,452.75	=	Tax	
375,801	and over		×	37.0%	minus		37,968.75	=	Tax	

HOH Taxable Income

\$	0	to	17,000	×	10.0%	minus	\$	0.00	=	Tax
17,001	to	64,850	×	12.0%	minus		340.00	=	Tax	
64,851	to	103,350	×	22.0%	minus		6,825.00	=	Tax	
103,351	to	197,300	×	24.0%	minus		8,892.00	=	Tax	
197,301	to	250,500	×	32.0%	minus		24,676.00	=	Tax	
250,501	to	626,350	×	35.0%	minus		32,191.00	=	Tax	
626,351	and over		×	37.0%	minus		44,718.00	=	Tax	

Additional Medicare Tax

0.9% additional tax on wage income above threshold

Filing status	Single, HOH, QSS	MFJ	MFS
Threshold amount	\$200,000	\$250,000	\$125,000

2025 Qualifying Relative Limit

The qualifying relative income limit is..... \$5,200

2025 Standard Deduction

The basic standard deduction for 2025 is:

Single or MFS..... \$15,000
 MFJ or QSS..... \$30,000
 HOH..... \$22,500

Age 65 and/or blind. The additional amounts for age 65 or older and/or blind, per person, per event in 2025 are:

MFJ, QSS, or MFS \$ 1,600
Single or HOH \$ 2,000

Dependent. The standard deduction in 2025 for an individual who may be claimed as a dependent by another taxpayer cannot exceed the greater of \$1,350, or earned income plus \$450.

Child Tax Credit and Credit for Other Dependents

Child Tax Credit	\$2,000 per qualifying child.
\$2,000 Child Tax Credit phaseout begins	MFJ \$400,000 Single, HOH, MFS \$200,000
Credit for Other Dependents	\$500 per dependent (not a qualifying child).

Social Security Highlights

Employee's portion of FICA	2025	2024	2023
Maximum earnings subject to Social Security tax (Medicare no limit)	\$176,100	\$168,600	\$160,200
Social Security tax rate	6.20%	6.20%	6.20%
Medicare tax rate*	1.45%	1.45%	1.45%
Maximum Social Security tax	\$10,918.20	\$10,453.20	\$9,932.40

* Plus 0.9% on wages above threshold amount, plus 3.8% on unearned income above threshold amount.

