

2025 TAX RATE SCHEDULES

RATE SCHEDULE I

Use this schedule if you checked 1 (**Single**), 2 (**Head of household**), 3 (**Married filing joint**), or 5 (**Widow[er] with dependent child**) under "FILING STATUS".

Less than \$10,000.....		2.22% of the taxable income
At least –	But less than –	
\$10,000	\$25,000	\$222.00 plus 2.96% of excess over \$10,000
\$25,000	\$40,000	\$666.00 plus 3.33% of excess over \$25,000
\$40,000	\$60,000	\$1,165.50 plus 4.44% of excess over \$40,000
\$60,000		\$2,053.50 plus 4.82% of excess over \$60,000

EXAMPLE

With a taxable income of \$117,635

\$	57,635.00	Income in excess of \$60,000
x	.0482	Tax Rate \$60,000 and above
\$	2,778.01	Tax on excess of \$57,635
+	2,053.50	Tax on \$60,000
\$	4,831.51	Total Tax on \$117,635 (Round to nearest whole dollar)

RATE SCHEDULE II

Use this schedule if you checked box 4 (**Married filing separately**) under "FILING STATUS".

Less than \$5,000		2.22% of the taxable income
At least –	But less than –	
\$ 5,000	\$12,500	\$111.00 plus 2.96% of excess over \$5,000
\$12,500	\$20,000	\$333 plus 3.33% of excess over \$12,500
\$20,000	\$30,000	\$582.75 plus 4.44% of excess over \$20,000
\$30,000		\$1,026.75 plus 4.82% of excess over \$30,000

EXAMPLE

With a taxable income of \$118,460

\$	88,460.00	Income in excess of \$30,000
x	.0482	Tax Rate \$30,000 and above
\$	4,263.77	Tax on excess of \$88,460
+	1,026.75	Tax on \$30,000
\$	5,290.52	Total Tax on \$118,460 (Round to nearest whole dollar)