2025 Form 1040 Quick Tax Method

MFJ or QSS Taxable Income

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

Single Taxable Income

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

HOH Taxable Income

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

MFS Taxable Income

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

Note: Assumes taxable income is all ordinary income. High-income taxpayers may also be subject to the 3.8% tax on net investment income and/or the 0.9% additional Medicare tax on earned income. **Caution:** IRS Tax Tables must be used for taxable income under $100,000. To calculate the exact tax using the Quick Tax Method for taxable income under $100,000, round taxable income to the nearest $25 or $75 increment before using the formula. Round $50 or $100 increments up.