

2025 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 0				\$ 4,000				\$ 9,000				\$ 14,000			
				4,000— 4,100	192 192			9,000— 9,100	523 435			14,000— 14,100	919 772		
				4,100— 4,200	197 197			9,100— 9,200	530 442			14,100— 14,200	928 779		
				4,200— 4,300	202 202			9,200— 9,300	536 448			14,200— 14,300	937 786		
				4,300— 4,400	207 207			9,300— 9,400	543 455			14,300— 14,400	945 793		
				4,400— 4,500	212 211			9,400— 9,500	550 462			14,400— 14,500	954 799		
				4,500— 4,600	219 216			9,500— 9,600	557 469			14,500— 14,600	963 806		
				4,600— 4,700	226 221			9,600— 9,700	563 475			14,600— 14,700	972 813		
				4,700— 4,800	233 226			9,700— 9,800	570 482			14,700— 14,800	980 820		
0— 20	20	0	0	4,800— 4,900	239 230			9,800— 9,900	577 489			14,800— 14,900	989 826		
20— 50	50	2	2	4,900— 5,000	246 235			9,900— 10,000	584 496			14,900— 15,000	998 833		
\$ 50				\$ 5,000				\$ 10,000				\$ 15,000			
50— 100	100	4	4	5,000— 5,100	253 240			10,000— 10,100	590 502			15,000— 15,100	1,007 840		
100— 200	200	7	7	5,100— 5,200	260 245			10,100— 10,200	597 509			15,100— 15,200	1,015 847		
200— 300	300	12	12	5,200— 5,300	266 249			10,200— 10,300	604 516			15,200— 15,300	1,024 853		
300— 400	400	17	17	5,300— 5,400	273 254			10,300— 10,400	611 523			15,300— 15,400	1,033 860		
400— 500	500	21	21	5,400— 5,500	280 259			10,400— 10,500	617 529			15,400— 15,500	1,042 867		
500— 600	600	26	26	5,500— 5,600	287 264			10,500— 10,600	624 536			15,500— 15,600	1,050 874		
600— 700	700	31	31	5,600— 5,700	293 268			10,600— 10,700	631 543			15,600— 15,700	1,059 880		
700— 800	800	36	36	5,700— 5,800	300 273			10,700— 10,800	638 550			15,700— 15,800	1,068 887		
800— 900	900	40	40	5,800— 5,900	307 278			10,800— 10,900	644 556			15,800— 15,900	1,077 894		
900— 1,000	1,000	45	45	5,900— 6,000	314 283			10,900— 11,000	651 563			15,900— 16,000	1,085 901		
\$ 1,000				\$ 6,000				\$ 11,000				\$ 16,000			
1,000— 1,100	1,100	50	50	6,000— 6,100	320 287			11,000— 11,100	658 570			16,000— 16,100	1,094 907		
1,100— 1,200	1,200	55	55	6,100— 6,200	327 292			11,100— 11,200	665 577			16,100— 16,200	1,103 914		
1,200— 1,300	1,300	59	59	6,200— 6,300	334 297			11,200— 11,300	674 583			16,200— 16,300	1,112 921		
1,300— 1,400	1,400	64	64	6,300— 6,400	341 302			11,300— 11,400	683 590			16,300— 16,400	1,120 928		
1,400— 1,500	1,500	69	69	6,400— 6,500	347 306			11,400— 11,500	692 597			16,400— 16,500	1,129 934		
1,500— 1,600	1,600	74	74	6,500— 6,600	354 311			11,500— 11,600	700 604			16,500— 16,600	1,138 941		
1,600— 1,700	1,700	78	78	6,600— 6,700	361 316			11,600— 11,700	709 610			16,600— 16,700	1,147 948		
1,700— 1,800	1,800	83	83	6,700— 6,800	368 321			11,700— 11,800	718 617			16,700— 16,800	1,155 955		
1,800— 1,900	1,900	88	88	6,800— 6,900	374 325			11,800— 11,900	727 624			16,800— 16,900	1,164 961		
1,900— 2,000	2,000	93	93	6,900— 7,000	381 330			11,900— 12,000	735 631			16,900— 17,000	1,173 968		
\$ 2,000				\$ 7,000				\$ 12,000				\$ 17,000			
2,000— 2,100	2,100	97	97	7,000— 7,100	388 335			12,000— 12,100	744 637			17,000— 17,100	1,182 975		
2,100— 2,200	2,200	102	102	7,100— 7,200	395 340			12,100— 12,200	753 644			17,100— 17,200	1,190 982		
2,200— 2,300	2,300	107	107	7,200— 7,300	401 344			12,200— 12,300	762 651			17,200— 17,300	1,199 988		
2,300— 2,400	2,400	112	112	7,300— 7,400	408 349			12,300— 12,400	770 658			17,300— 17,400	1,208 995		
2,400— 2,500	2,500	116	116	7,400— 7,500	415 354			12,400— 12,500	779 664			17,400— 17,500	1,217 1,002		
2,500— 2,600	2,600	121	121	7,500— 7,600	422 359			12,500— 12,600	788 671			17,500— 17,600	1,225 1,009		
2,600— 2,700	2,700	126	126	7,600— 7,700	428 363			12,600— 12,700	797 678			17,600— 17,700	1,234 1,015		
2,700— 2,800	2,800	131	131	7,700— 7,800	435 368			12,700— 12,800	805 685			17,700— 17,800	1,243 1,022		
2,800— 2,900	2,900	135	135	7,800— 7,900	442 373			12,800— 12,900	814 691			17,800— 17,900	1,252 1,029		
2,900— 3,000	3,000	140	140	7,900— 8,000	449 378			12,900— 13,000	823 698			17,900— 18,000	1,260 1,036		
\$ 3,000				\$ 8,000				\$ 13,000				\$ 18,000			
3,000— 3,100	3,100	145	145	8,000— 8,100	455 382			13,000— 13,100	832 705			18,000— 18,100	1,269 1,042		
3,100— 3,200	3,200	150	150	8,100— 8,200	462 387			13,100— 13,200	840 712			18,100— 18,200	1,278 1,049		
3,200— 3,300	3,300	154	154	8,200— 8,300	469 392			13,200— 13,300	849 718			18,200— 18,300	1,287 1,056		
3,300— 3,400	3,400	159	159	8,300— 8,400	476 397			13,300— 13,400	858 725			18,300— 18,400	1,295 1,063		
3,400— 3,500	3,500	164	164	8,400— 8,500	482 401			13,400— 13,500	867 732			18,400— 18,500	1,304 1,069		
3,500— 3,600	3,600	169	169	8,500— 8,600	489 406			13,500— 13,600	875 739			18,500— 18,600	1,313 1,076		
3,600— 3,700	3,700	173	173	8,600— 8,700	496 411			13,600— 13,700	884 745			18,600— 18,700	1,322 1,083		
3,700— 3,800	3,800	178	178	8,700— 8,800	503 416			13,700— 13,800	893 752			18,700— 18,800	1,330 1,090		
3,800— 3,900	3,900	183	183	8,800— 8,900	509 421			13,800— 13,900	902 759			18,800— 18,900	1,339 1,096		
3,900— 4,000	4,000	188	188	8,900— 9,000	516 428			13,900— 14,000	910 766			18,900— 19,000	1,348 1,103		

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At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J
		Your tax is:			Your tax is:			Your tax is:			Your tax is:
\$ 19,000			\$ 24,000			\$ 29,000			\$ 34,000		
19,000—19,100	1,357	1,110	24,000—24,100	1,794	1,485	29,000—29,100	2,232	1,922	34,000—34,100	2,669	2,360
19,100—19,200	1,365	1,117	24,100—24,200	1,803	1,494	29,100—29,200	2,240	1,931	34,100—34,200	2,678	2,369
19,200—19,300	1,374	1,123	24,200—24,300	1,812	1,502	29,200—29,300	2,249	1,940	34,200—34,300	2,687	2,377
19,300—19,400	1,383	1,130	24,300—24,400	1,820	1,511	29,300—29,400	2,258	1,949	34,300—34,400	2,695	2,386
19,400—19,500	1,392	1,137	24,400—24,500	1,829	1,520	29,400—29,500	2,267	1,957	34,400—34,500	2,704	2,395
19,500—19,600	1,400	1,144	24,500—24,600	1,838	1,529	29,500—29,600	2,275	1,966	34,500—34,600	2,713	2,404
19,600—19,700	1,409	1,150	24,600—24,700	1,847	1,537	29,600—29,700	2,284	1,975	34,600—34,700	2,722	2,412
19,700—19,800	1,418	1,157	24,700—24,800	1,855	1,546	29,700—29,800	2,293	1,984	34,700—34,800	2,730	2,421
19,800—19,900	1,427	1,164	24,800—24,900	1,864	1,555	29,800—29,900	2,302	1,992	34,800—34,900	2,739	2,430
19,900—20,000	1,435	1,171	24,900—25,000	1,873	1,564	29,900—30,000	2,310	2,001	34,900—35,000	2,748	2,439
\$ 20,000			\$ 25,000			\$ 30,000			\$ 35,000		
20,000—20,100	1,444	1,177	25,000—25,100	1,882	1,572	30,000—30,100	2,319	2,010	35,000—35,100	2,757	2,447
20,100—20,200	1,453	1,184	25,100—25,200	1,890	1,581	30,100—30,200	2,328	2,019	35,100—35,200	2,765	2,456
20,200—20,300	1,462	1,191	25,200—25,300	1,899	1,590	30,200—30,300	2,337	2,027	35,200—35,300	2,774	2,465
20,300—20,400	1,470	1,198	25,300—25,400	1,908	1,599	30,300—30,400	2,345	2,036	35,300—35,400	2,783	2,474
20,400—20,500	1,479	1,204	25,400—25,500	1,917	1,607	30,400—30,500	2,354	2,045	35,400—35,500	2,792	2,482
20,500—20,600	1,488	1,211	25,500—25,600	1,925	1,616	30,500—30,600	2,363	2,054	35,500—35,600	2,800	2,491
20,600—20,700	1,497	1,218	25,600—25,700	1,934	1,625	30,600—30,700	2,372	2,062	35,600—35,700	2,809	2,500
20,700—20,800	1,505	1,225	25,700—25,800	1,943	1,634	30,700—30,800	2,380	2,071	35,700—35,800	2,818	2,509
20,800—20,900	1,514	1,231	25,800—25,900	1,952	1,642	30,800—30,900	2,389	2,080	35,800—35,900	2,827	2,517
20,900—21,000	1,523	1,238	25,900—26,000	1,960	1,651	30,900—31,000	2,398	2,089	35,900—36,000	2,835	2,526
\$ 21,000			\$ 26,000			\$ 31,000			\$ 36,000		
21,000—21,100	1,532	1,245	26,000—26,100	1,969	1,660	31,000—31,100	2,407	2,097	36,000—36,100	2,844	2,535
21,100—21,200	1,540	1,252	26,100—26,200	1,978	1,669	31,100—31,200	2,415	2,106	36,100—36,200	2,853	2,544
21,200—21,300	1,549	1,258	26,200—26,300	1,987	1,677	31,200—31,300	2,424	2,115	36,200—36,300	2,862	2,552
21,300—21,400	1,558	1,265	26,300—26,400	1,995	1,686	31,300—31,400	2,433	2,124	36,300—36,400	2,870	2,561
21,400—21,500	1,567	1,272	26,400—26,500	2,004	1,695	31,400—31,500	2,442	2,132	36,400—36,500	2,879	2,570
21,500—21,600	1,575	1,279	26,500—26,600	2,013	1,704	31,500—31,600	2,450	2,141	36,500—36,600	2,888	2,579
21,600—21,700	1,584	1,285	26,600—26,700	2,022	1,712	31,600—31,700	2,459	2,150	36,600—36,700	2,897	2,587
21,700—21,800	1,593	1,292	26,700—26,800	2,030	1,721	31,700—31,800	2,468	2,159	36,700—36,800	2,905	2,596
21,800—21,900	1,602	1,299	26,800—26,900	2,039	1,730	31,800—31,900	2,477	2,167	36,800—36,900	2,914	2,605
21,900—22,000	1,610	1,306	26,900—27,000	2,048	1,739	31,900—32,000	2,485	2,176	36,900—37,000	2,923	2,614
\$ 22,000			\$ 27,000			\$ 32,000			\$ 37,000		
22,000—22,100	1,619	1,312	27,000—27,100	2,057	1,747	32,000—32,100	2,494	2,185	37,000—37,100	2,932	2,622
22,100—22,200	1,628	1,319	27,100—27,200	2,065	1,756	32,100—32,200	2,503	2,194	37,100—37,200	2,940	2,631
22,200—22,300	1,637	1,327	27,200—27,300	2,074	1,765	32,200—32,300	2,512	2,202	37,200—37,300	2,949	2,640
22,300—22,400	1,645	1,336	27,300—27,400	2,083	1,774	32,300—32,400	2,520	2,211	37,300—37,400	2,958	2,649
22,400—22,500	1,654	1,345	27,400—27,500	2,092	1,782	32,400—32,500	2,529	2,220	37,400—37,500	2,967	2,657
22,500—22,600	1,663	1,354	27,500—27,600	2,100	1,791	32,500—32,600	2,538	2,229	37,500—37,600	2,975	2,666
22,600—22,700	1,672	1,362	27,600—27,700	2,109	1,800	32,600—32,700	2,547	2,237	37,600—37,700	2,984	2,675
22,700—22,800	1,680	1,371	27,700—27,800	2,118	1,809	32,700—32,800	2,555	2,246	37,700—37,800	2,993	2,684
22,800—22,900	1,689	1,380	27,800—27,900	2,127	1,817	32,800—32,900	2,564	2,255	37,800—37,900	3,002	2,692
22,900—23,000	1,698	1,389	27,900—28,000	2,135	1,826	32,900—33,000	2,573	2,264	37,900—38,000	3,010	2,701
\$ 23,000			\$ 28,000			\$ 33,000			\$ 38,000		
23,000—23,100	1,707	1,397	28,000—28,100	2,144	1,835	33,000—33,100	2,582	2,272	38,000—38,100	3,019	2,710
23,100—23,200	1,715	1,406	28,100—28,200	2,153	1,844	33,100—33,200	2,590	2,281	38,100—38,200	3,028	2,719
23,200—23,300	1,724	1,415	28,200—28,300	2,162	1,852	33,200—33,300	2,599	2,290	38,200—38,300	3,037	2,727
23,300—23,400	1,733	1,424	28,300—28,400	2,170	1,861	33,300—33,400	2,608	2,299	38,300—38,400	3,045	2,736
23,400—23,500	1,742	1,432	28,400—28,500	2,179	1,870	33,400—33,500	2,617	2,307	38,400—38,500	3,054	2,745
23,500—23,600	1,750	1,441	28,500—28,600	2,188	1,879	33,500—33,600	2,625	2,316	38,500—38,600	3,063	2,754
23,600—23,700	1,759	1,450	28,600—28,700	2,197	1,887	33,600—33,700	2,634	2,325	38,600—38,700	3,072	2,762
23,700—23,800	1,768	1,459	28,700—28,800	2,205	1,896	33,700—33,800	2,643	2,334	38,700—38,800	3,080	2,771
23,800—23,900	1,777	1,467	28,800—28,900	2,214	1,905	33,800—33,900	2,652	2,342	38,800—38,900	3,089	2,780
23,900—24,000	1,785	1,476	28,900—29,000	2,223	1,914	33,900—34,000	2,660	2,351	38,900—39,000	3,098	2,789

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- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:			And you use column:			If income from Form OR-40, line 19 is:			And you use column:			If income from Form OR-40, line 19 is:			And you use column:								
At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J	At least:	But less than:	S J						
Your tax is:			Your tax is:			Your tax is:			Your tax is:			Your tax is:			Your tax is:								
\$ 39,000						\$ 42,000						\$ 45,000						\$ 48,000					
39,000—39,100			3,107	2,797	42,000—42,100			3,369	3,060	45,000—45,100			3,632	3,322	48,000—48,100			3,894	3,585				
39,100—39,200			3,115	2,806	42,100—42,200			3,378	3,069	45,100—45,200			3,640	3,331	48,100—48,200			3,903	3,594				
39,200—39,300			3,124	2,815	42,200—42,300			3,387	3,077	45,200—45,300			3,649	3,340	48,200—48,300			3,912	3,602				
39,300—39,400			3,133	2,824	42,300—42,400			3,395	3,086	45,300—45,400			3,658	3,349	48,300—48,400			3,920	3,611				
39,400—39,500			3,142	2,832	42,400—42,500			3,404	3,095	45,400—45,500			3,667	3,357	48,400—48,500			3,929	3,620				
39,500—39,600			3,150	2,841	42,500—42,600			3,413	3,104	45,500—45,600			3,675	3,366	48,500—48,600			3,938	3,629				
39,600—39,700			3,159	2,850	42,600—42,700			3,422	3,112	45,600—45,700			3,684	3,375	48,600—48,700			3,947	3,637				
39,700—39,800			3,168	2,859	42,700—42,800			3,430	3,121	45,700—45,800			3,693	3,384	48,700—48,800			3,955	3,646				
39,800—39,900			3,177	2,867	42,800—42,900			3,439	3,130	45,800—45,900			3,702	3,392	48,800—48,900			3,964	3,655				
39,900—40,000			3,185	2,876	42,900—43,000			3,448	3,139	45,900—46,000			3,710	3,401	48,900—49,000			3,973	3,664				
\$ 40,000						\$ 43,000						\$ 46,000						\$ 49,000					
40,000—40,100			3,194	2,885	43,000—43,100			3,457	3,147	46,000—46,100			3,719	3,410	49,000—49,100			3,982	3,672				
40,100—40,200			3,203	2,894	43,100—43,200			3,465	3,156	46,100—46,200			3,728	3,419	49,100—49,200			3,990	3,681				
40,200—40,300			3,212	2,902	43,200—43,300			3,474	3,165	46,200—46,300			3,737	3,427	49,200—49,300			3,999	3,690				
40,300—40,400			3,220	2,911	43,300—43,400			3,483	3,174	46,300—46,400			3,745	3,436	49,300—49,400			4,008	3,699				
40,400—40,500			3,229	2,920	43,400—43,500			3,492	3,182	46,400—46,500			3,754	3,445	49,400—49,500			4,017	3,707				
40,500—40,600			3,238	2,929	43,500—43,600			3,500	3,191	46,500—46,600			3,763	3,454	49,500—49,600			4,025	3,716				
40,600—40,700			3,247	2,937	43,600—43,700			3,509	3,200	46,600—46,700			3,772	3,462	49,600—49,700			4,034	3,725				
40,700—40,800			3,255	2,946	43,700—43,800			3,518	3,209	46,700—46,800			3,780	3,471	49,700—49,800			4,043	3,734				
40,800—40,900			3,264	2,955	43,800—43,900			3,527	3,217	46,800—46,900			3,789	3,480	49,800—49,900			4,052	3,742				
40,900—41,000			3,273	2,964	43,900—44,000			3,535	3,226	46,900—47,000			3,798	3,489	49,900—50,000			4,060	3,751				
\$ 41,000						\$ 44,000						\$ 47,000											
41,000—41,100			3,282	2,972	44,000—44,100			3,544	3,235	47,000—47,100			3,807	3,497									
41,100—41,200			3,290	2,981	44,100—44,200			3,553	3,244	47,100—47,200			3,815	3,506									
41,200—41,300			3,299	2,990	44,200—44,300			3,562	3,252	47,200—47,300			3,824	3,515									
41,300—41,400			3,308	2,999	44,300—44,400			3,570	3,261	47,300—47,400			3,833	3,524									
41,400—41,500			3,317	3,007	44,400—44,500			3,579	3,270	47,400—47,500			3,842	3,532									
41,500—41,600			3,325	3,016	44,500—44,600			3,588	3,279	47,500—47,600			3,850	3,541									
41,600—41,700			3,334	3,025	44,600—44,700			3,597	3,287	47,600—47,700			3,859	3,550									
41,700—41,800			3,343	3,034	44,700—44,800			3,605	3,296	47,700—47,800			3,868	3,559									
41,800—41,900			3,352	3,042	44,800—44,900			3,614	3,305	47,800—47,900			3,877	3,567									
41,900—42,000			3,360	3,051	44,900—45,000			3,623	3,314	47,900—48,000			3,885	3,576									

2025 Tax rate charts

Chart S: For persons filing single or married filing separately—

If your taxable income is \$50,000 or more but not over \$125,000your tax is \$4,065 plus 8.75% of excess over \$50,000

If your taxable income is over \$125,000 your tax is \$10,627 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying surviving spouse—

If your taxable income is \$50,000 or more but not over \$250,000your tax is \$3,756 plus 8.75% of excess over \$50,000

If your taxable income is over \$250,000your tax is \$21,256 plus 9.9% of excess over \$250,000