

2025 Federal tax withholding table

Wage range	Single (or Married filing separately)	Married filing jointly (or qualifying widow(er))	Head of household
\$0 – \$15,000	No withholding	No withholding	No withholding
\$15,000 – \$26,925	10% over \$15,000	10% over \$30,000	10% over \$22,500
\$26,925 – \$63,475	\$1,192.50 + 12% over \$26,925	\$2,385.00 + 12% over \$53,850	\$1,700.00 + 12% over \$39,500
\$63,475 – \$118,350	\$5,578.50 + 22% over \$63,475	\$11,157.00 + 22% over \$126,950	\$7,442.00 + 22% over \$87,350
\$118,350 – \$212,300	\$17,651.00 + 24% over \$118,350	\$35,302.00 + 24% over \$236,700	\$15,912.00 + 24% over \$125,850
\$212,300 – \$265,525	\$40,199.00 + 32% over \$212,300	\$80,398.00 + 32% over \$424,600	\$38,460.00 + 32% over \$219,800
\$265,525 – \$641,350	\$57,231.00 + 35% over \$265,525	\$114,462.00 + 35% over \$531,050	\$55,484.00 + 35% over \$273,000
\$641,350+	\$188,769.75 + 37% over \$641,350	\$202,154.50 + 37% over \$781,600	\$187,031.50 + 37% over \$648,850

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California. Franchise Tax Board



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