

YEAR 2025 TAX RATES

and Other Employee Deductions

FEDERAL ANNUAL TAX RATES

2025 Percentage Method Tables

STANDARD Withholding Rate Schedules				
(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked. Also use these for Form W-4P from any year.)				
If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is				of the amount that exceeds
At least...	But less than...	The tentative amount to withhold is...		
A	B	C	D	E
Married Filing Jointly				
\$0	\$17,100	\$0.00	plus 0%	\$0
\$17,100	\$40,950	\$0.00	plus 10%	\$17,100
\$40,950	\$114,050	\$2,385.00	plus 12%	\$40,950
\$114,050	\$223,800	\$11,157.00	plus 22%	\$114,050
\$223,800	\$411,700	\$35,302.00	plus 24%	\$223,800
\$411,700	\$518,150	\$80,398.00	plus 32%	\$411,700
\$518,150	\$768,700	\$114,462.00	plus 35%	\$518,150
\$768,700		\$202,154.50	plus 37%	\$768,700
Single or Married Filing Separately				
\$0	\$6,400	\$0.00	plus 0%	\$0
\$6,400	\$18,325	\$0.00	plus 10%	\$6,400
\$18,325	\$54,875	\$1,192.50	plus 12%	\$18,325
\$54,875	\$109,750	\$5,578.50	plus 22%	\$54,875
\$109,750	\$203,700	\$17,651.00	plus 24%	\$109,750
\$203,700	\$256,925	\$40,199.00	plus 32%	\$203,700
\$256,925	\$632,750	\$57,231.00	plus 35%	\$256,925
\$632,750		\$188,769.75	plus 37%	\$632,750
Head of Household				
\$0	\$13,900	\$0.00	plus 0%	\$0
\$13,900	\$30,900	\$0.00	plus 10%	\$13,900
\$30,900	\$78,750	\$1,700.00	plus 12%	\$30,900
\$78,750	\$117,250	\$7,442.00	plus 22%	\$78,750
\$117,250	\$211,200	\$15,912.00	plus 24%	\$117,250
\$211,200	\$264,400	\$38,460.00	plus 32%	\$211,200
\$264,400	\$640,250	\$55,484.00	plus 35%	\$264,400
\$640,250		\$187,031.50	plus 37%	\$640,250

MULTIPLE JOB Withholding Rate Schedules				
(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)				
If the Adjusted Annual Wage Amount on Worksheet 1A is				of the amount that exceeds
At least...	But less than...	The tentative amount to withhold is...		
A	B	C	D	E
Married Filing Jointly				
\$0	\$15,000	\$0.00	plus 0%	\$0
\$15,000	\$26,925	\$0.00	plus 10%	\$15,000
\$26,925	\$63,475	\$1,192.50	plus 12%	\$26,925
\$63,475	\$118,350	\$5,578.50	plus 22%	\$63,475
\$118,350	\$212,300	\$17,651.00	plus 24%	\$118,350
\$212,300	\$265,525	\$40,199.00	plus 32%	\$212,300
\$265,525	\$390,800	\$57,231.00	plus 35%	\$265,525
\$390,800		\$101,077.25	plus 37%	\$390,800
Single or Married Filing Separately				
\$0	\$7,500	\$0.00	plus 0%	\$0
\$7,500	\$13,463	\$0.00	plus 10%	\$7,500
\$13,463	\$31,738	\$596.25	plus 12%	\$13,463
\$31,738	\$59,175	\$2,789.25	plus 22%	\$31,738
\$59,175	\$106,150	\$8,825.50	plus 24%	\$59,175
\$106,150	\$132,763	\$20,099.50	plus 32%	\$106,150
\$132,763	\$320,675	\$28,615.50	plus 35%	\$132,763
\$320,675		\$94,384.88	plus 37%	\$320,675
Head of Household				
\$0	\$11,250	\$0.00	plus 0%	\$0
\$11,250	\$19,750	\$0.00	plus 10%	\$11,250
\$19,750	\$43,675	\$850.00	plus 12%	\$19,750
\$43,675	\$62,925	\$3,721.00	plus 22%	\$43,675
\$62,925	\$109,900	\$7,956.00	plus 24%	\$62,925
\$109,900	\$136,500	\$19,230.00	plus 32%	\$109,900
\$136,500	\$324,425	\$27,742.00	plus 35%	\$136,500
\$324,425		\$93,515.75	plus 37%	\$324,425

The IRS encourages everyone to use their Tax Withholding Estimator located at <https://www.irs.gov/individuals/tax-withholding-estimator>. The tables above will be utilized in the in the estimator after January 1, 2025.

OVER FOR CALIFORNIA STATE ANNUAL TAX RATES AND OTHER RATES

CALIFORNIA STATE ANNUAL TAX RATES

Rates apply to *annual* taxable earnings (annual gross earnings less salary reductions) as follows:

- a) \$0 tax if annual taxable earnings are equal to or less than
 - \$18,368 if SINGLE or MARRIED — 0 or 1 exemption
 - \$36,736 if UNMARRIED HEAD of HOUSEHOLD or MARRIED—2 or more exemptions
- b) Apply rate to annual taxable earnings less standard deduction and less \$1,000 for each Estimated Deduction Allowance
 - Standard deduction
 - MARRIED — 0 or 1 exemption \$ 5,540
 - 2 or more exemptions \$11,080
 - SINGLE — \$ 5,540
 - UNMARRIED HEAD of HOUSEHOLD — \$11,080
- c) Personal allowance credit for Single, Married, and Head of Household
 - 0 Allowance — \$0
 - 1 or More Allowances — \$163.90 for each allowance

MARRIED person —

If the taxable income is:				Of amount over—
Over—	But not over—	Computed tax is:		
\$ 0 —	\$ 21,512..	\$ 0.00 plus 1.10%	—	\$ 0
\$ 21,512 —	\$ 50,998..	\$ 263.63 plus 2.20%	—	\$ 21,512
\$ 50,998 —	\$ 80,490..	\$ 885.32 plus 4.40%	—	\$ 50,998
\$ 80,490 —	\$ 111,732..	\$ 2,182.97 plus 6.60%	—	\$ 80,490
\$ 111,732 —	\$ 141,212..	\$ 4,244.94 plus 8.80%	—	\$ 111,732
\$ 141,212 —	\$ 721,318..	\$ 6,839.18 plus 10.23%	—	\$ 141,212
\$ 721,318 —	\$ 865,574..	\$ 66,184.02 plus 11.33%	—	\$ 721,318
\$ 865,574 —	\$1,000,000..	\$ 82,528.22 plus 12.43%	—	\$ 865,574
\$1,000,000 —	\$1,442,628..	\$ 99,237.37 plus 13.53%	—	\$1,000,000
\$1,442,628 and over..	\$159,124.94 plus 14.63%	—	\$1,442,628

SINGLE, MARRIED WITH DUAL INCOME, or MARRIED WITH MULTIPLE EMPLOYERS

If the taxable income is:				Of amount over—
Over—	But not over—	Computed tax is:		
\$ 0 —	\$ 10,756..	\$ 0.00 plus 1.10%	—	\$ 0
\$ 10,756 —	\$ 25,499..	\$ 118.32 plus 2.20%	—	\$ 10,756
\$ 25,499 —	\$ 40,245..	\$ 442.67 plus 4.40%	—	\$ 25,499
\$ 40,245 —	\$ 55,866..	\$ 1,091.49 plus 6.60%	—	\$ 40,245
\$ 55,866 —	\$ 70,606..	\$ 2,122.48 plus 8.80%	—	\$ 55,866
\$ 70,606 —	\$ 360,659..	\$ 3,419.60 plus 10.23%	—	\$ 70,606
\$ 360,659 —	\$ 432,787..	\$ 33,092.02 plus 11.33%	—	\$ 360,659
\$ 432,787 —	\$ 721,314..	\$ 41,264.12 plus 12.43%	—	\$ 432,787
\$ 721,314 —	\$1,000,000..	\$ 77,128.03 plus 13.53%	—	\$ 721,314
\$1,000,000 and over..	\$114,834.25 plus 14.63%	—	\$1,000,000

UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:				Of amount over—
Over—	But not over—	Computed tax is:		
\$ 0 —	\$ 21,527..	\$ 0.00 plus 1.10%	—	\$ 0
\$ 21,527 —	\$ 51,000..	\$ 236.80 plus 2.20%	—	\$ 21,527
\$ 51,000 —	\$ 65,744..	\$ 885.21 plus 4.40%	—	\$ 51,000
\$ 65,744 —	\$ 81,364..	\$ 1,533.95 plus 6.60%	—	\$ 65,744
\$ 81,364 —	\$ 96,107..	\$ 2,564.87 plus 8.80%	—	\$ 81,364
\$ 96,107 —	\$ 490,493..	\$ 3,862.25 plus 10.23%	—	\$ 96,107
\$ 490,493 —	\$ 588,593..	\$ 44,207.94 plus 11.33%	—	\$ 490,493
\$ 588,593 —	\$ 980,987..	\$ 55,322.67 plus 12.43%	—	\$ 588,593
\$ 980,987 —	\$1,000,000..	\$104,097.24 plus 13.53%	—	\$ 980,987
\$1,000,000 and over..	\$106,669.70 plus 14.63%	—	\$1,000,000

For detailed information on how to calculate your California State Withholding, review the EDD's "California Withholding Schedules for 2025 (Method B – Exact Calculation Method)" publication located at https://edd.ca.gov/siteassets/files/pdf_pub_ctr/25methb.pdf.

SALARY REDUCTIONS

Salary reductions which reduce taxable earnings include Employee contributions to:

- Deferred Tax Sheltered Annuity (403b/TSA) Deferred Compensation (457b)
- Employee portion of CalSTRS/CalPERS Section 125 Plan benefits
- Alternative Retirement Plans

Elective deferrals for 403b and 457b plans have an annual limit of \$23,500 for 2025. Catch-up contributions apply in some circumstances.

OTHER RATES

OASDI Tax Rate— <i>Employee and Employer</i> (Not including Medicare)	6.2 percent
OASDI maximum wage base— <i>Employee and Employer</i>	\$176,100.00
Maximum OASDI contribution— <i>Employee and Employer</i>	\$10,918.20
Medicare Tax Rate	1.45 percent
Additional Medicare Tax— <i>Employee wages over \$200,000</i>	0.90 percent
Medicare maximum wage base	No limit
Medicare maximum contribution	No limit
School Employees Fund SUI Rate (FY24-25)	0.05 percent
CA Disability Insurance (SDI)	1.20 percent
SDI maximum wage base	No limit
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-25)	70.0 cents per mile
Federal Supplemental Tax Rate	22 percent
State Supplemental Tax Rate	6.6 percent
State Minimum Wage— <i>More than 26 Employees</i>	\$16.50/hr.