

## 2025 Contribution Limits

401(k) Employee Contribution	\$23,500
401(k) Catch-Up Contribution (age 50+)	\$7,500
401(k) Total Contribution under age 50	\$70,000
401(k) Total Contribution age 50+	\$77,500
Traditional or Roth IRA Contribution	\$7,000
Traditional or Roth IRA Catch-Up Contribution	\$1,000
SEP-IRA Contribution	\$70,000
SIMPLE IRA/401(k) Contribution	\$16,500
SIMPLE IRA/401(k) Catch-Up Contribution (age 50+)	\$3,500
HSA Contribution (single)	\$4,300
HSA Contribution (family)	\$8,550
HSA Contribution Catch-up (single, age 55+)	\$1,000
HSA Contribution Catch-up (family, age 55+)	\$2,000
Healthcare FSA Contribution	\$3,300
Social Security Wage Base	\$176,100

## 2025 Mileage Rates

Business	70
Charity	14
Medical Moving	21



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## 2025 Individual Tax Tables

<b>Single</b>		
If taxable income is over:	but not over:	the tax is:
\$0	\$11,925	10% of the amount over \$0
\$11,925	\$48,475	\$1,192.50 plus 12% of the amount over \$11,925
\$48,475	\$103,350	\$5,578.50 plus 22% of the amount over \$48,475
\$103,350	\$197,300	\$17,651 plus 24% of the amount over \$103,350
\$197,300	\$250,525	\$40,199 plus 32% of the amount over \$197,300
\$250,525	\$626,350	\$57,231 plus 35% of the amount over \$250,525
\$626,350	No limit	\$188,769.75 plus 37% of the amount over \$626,350

<b>Married Filing Jointly or Qualifying Widow (Widower)</b>		
If taxable income is over:	but not over:	the tax is:
\$0	\$23,850	10% of the amount over \$0
\$23,850	\$96,950	\$2,385 plus 12% of the amount over \$23,850
\$96,950	\$206,700	\$11,157 plus 22% of the amount over \$96,950
\$206,700	\$394,600	\$35,302 plus 24% of the amount over \$206,700
\$394,600	\$501,050	\$80,398 plus 32% of the amount over \$394,600
\$501,050	\$751,600	\$114,462 plus 35% of the amount over \$501,050
\$751,600	No limit	\$202,154.50 plus 37% of the amount over \$751,600

<b>Head of Household</b>		
If taxable income is over:	but not over:	the tax is:
\$0	\$17,000	10% of the amount over \$0
\$17,000	\$64,850	\$1,700 plus 12% of the amount over \$17,000
\$64,850	\$103,350	\$7,442 plus 22% of the amount over \$64,850
\$103,350	\$197,300	\$15,912 plus 24% of the amount over \$103,350
\$197,300	\$250,500	\$38,460 plus 32% of the amount over \$197,300
\$250,500	\$626,350	\$55,484 plus 35% of the amount over \$250,500
\$626,350	No limit	\$187,031.50 plus 37% of the amount over \$626,350

<b>Married Filing Separately</b>		
If taxable income is over:	but not over:	the tax is:
\$0	\$11,925	10% of the amount over \$0
\$11,925	\$48,475	\$1,192.50 plus 12% of the amount over \$11,925
\$48,475	\$103,350	\$5,578.50 plus 22% of the amount over \$48,475
\$103,350	\$197,300	\$17,651 plus 24% of the amount over \$103,350
\$197,300	\$250,525	\$40,199 plus 32% of the amount over \$197,300
\$250,525	\$375,800	\$57,231 plus 35% of the amount over \$250,525
\$375,800	No limit	\$101,077.25 plus 37% of the amount over \$375,800