

2025 Tax Rate	Single	Married Filing Jointly	Married Filing Separately	Head of Household
10%	\$0 to \$11,925	\$0 to \$23,850	\$0 to \$11,925	\$0 to \$17,000
12%	\$11,926 to \$48,475	\$23,851 to \$96,950	\$11,926 to \$48,475	\$17,001 to \$84,850
22%	\$48,476 to \$103,350	\$96,951 to \$206,700	\$48,476 to \$103,350	\$84,851 to \$103,350
24%	\$103,351 to \$197,300	\$206,701 to \$394,600	\$103,351 to \$197,300	\$103,351 to \$197,300
32%	\$197,301 to \$250,525	\$394,601 to \$501,050	\$197,301 to \$250,525	\$197,301 to \$250,500
35%	\$250,526 to \$326,350	\$501,051 to \$751,600	\$250,526 to \$375,800	\$250,501 to \$326,350
37%	\$326,351 or greater	\$751,601 or greater	\$375,801 or greater	\$326,351 or greater

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seeks to discuss the advantages and disadvantages of various aspects of a SMSF and is not tailored to suit your individual circumstances or requirements Examples are provided at the back of the book as appendices to illustrate the effective use of a SMSF in Australia **The Ernst and Young Tax Guide 1996** Ernst & Young Llp,Harvey Wishman,G Young Ernst,1995-11

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