

# 2025 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

## Single

**If North Dakota taxable income is:**

**Your tax is equal to:**

Over	But not over			
\$ 0	\$ 48,475	.....		0.00% of North Dakota taxable income
48,475	244,825	.....	\$ -	1.95% of amount over \$ 48,475
244,825		.....	3,828.83	+ 2.50% of amount over 244,825

## Married filing jointly and

**If North Dakota taxable income is:**

**Your tax is equal to:**

Over	But not over			
\$ 0	\$ 80,975	.....		0.00% of North Dakota taxable income
80,975	298,075	.....	\$ -	1.95% of amount over \$ 80,975
298,075		.....	4,233.45	+ 2.50% of amount over 298,075

## Married filing separately

**If North Dakota taxable income is:**

**Your tax is equal to:**

Over	But not over			
\$ 0	\$ 40,475	.....		0.00% of North Dakota taxable income
40,475	149,025	.....	\$ -	1.95% of amount over \$ 40,475
149,025		.....	2,116.73	+ 2.50% of amount over 149,025

## Head of household

**If North Dakota taxable income is:**

**Your tax is equal to:**

Over	But not over			
\$ 0	\$ 64,950	.....		0.00% of North Dakota taxable income
64,950	271,450	.....	\$ -	1.95% of amount over \$ 64,950
271,450		.....	4,026.75	+ 2.50% of amount over 271,450

## Estates and Trusts

**If North Dakota taxable income is:**

**Your tax is equal to:**

Over	But Not Over			
\$ 0	\$ 3,250	.....		0.00% of North Dakota taxable Income
3,250	11,650	.....	-	1.95% of amount over \$ 3,250
11,650		.....	163.80	+ 2.50% of amount over 11,650