

119TH CONGRESS
1ST SESSION

H. R. 4280

To amend the Internal Revenue Code of 1986 to make permanent certain
expiring income tax rates and to establish a new top income tax rate.

IN THE HOUSE OF REPRESENTATIVES

JULY 2, 2025

Mr. FITZPATRICK (for himself and Mr. GOLDEN of Maine) introduced the
following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make
permanent certain expiring income tax rates and to es-
tablish a new top income tax rate.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Bipartisan Tax Fair-
5 ness Act of 2025”.

6 **SEC. 2. MODIFICATION OF INCOME TAX RATES.**

7 (a) **MARRIED INDIVIDUALS FILING JOINT RETURNS**
8 **AND SURVIVING SPOUSES.**—Section 1(a) of the Internal
9 Revenue Code of 1986 is amended by striking the table
10 contained therein and inserting the following:

“If taxable income is:**The tax is:**

Not over \$19,050	10% of taxable income.
Over \$19,050 but not over \$77,400	\$1,905, plus 12% of the excess over \$19,050.
Over \$77,400 but not over \$165,000	\$8,907, plus 22% of the excess over \$77,400.
Over \$165,000 but not over \$315,000	\$28,179, plus 24% of the excess over \$165,000.
Over \$315,000 but not over \$400,000	\$64,179, plus 32% of the excess over \$315,000.
Over \$400,000 but not over \$600,000	\$91,379, plus 35% of the excess over \$400,000.
Over \$600,000 but not over \$2,000,000 ...	\$161,379, plus 37% of the excess over \$600,000.
Over \$2,000,000	\$679,379, plus 39.6% of the excess over \$2,000,000”.

- 1 (b) HEADS OF HOUSEHOLDS.—Section 1(b) of such
2 Code is amended by striking the table contained therein
3 and inserting the following:

“If taxable income is:**The tax is:**

Not over \$13,600	10% of taxable income.
Over \$13,600 but not over \$51,800	\$1,360, plus 12% of the excess over \$13,600.
Over \$51,800 but not over \$82,500	\$5,944, plus 22% of the excess over \$51,800.
Over \$82,500 but not over \$157,500	\$12,698, plus 24% of the excess over \$82,500.
Over \$157,500 but not over \$200,000	\$30,698, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$500,000	\$44,298, plus 35% of the excess over \$200,000.
Over \$500,000 but not over \$1,000,000 ...	\$149,298, plus 37% of the excess over \$500,000.
Over \$1,000,000	\$334,298, plus 39.6% of the excess over \$1,000,000”.

- 4 (c) UNMARRIED INDIVIDUALS OTHER THAN SUR-
5 VIVING SPOUSES AND HEADS OF HOUSEHOLDS.—Section
6 1(c) of such Code is amended by striking the table con-
7 tained therein and inserting the following:

“If taxable income is:**The tax is:**

Not over \$9,525	10% of taxable income.
Over \$9,525 but not over \$38,700	\$952.50, plus 12% of the excess over \$9,525.
Over \$38,700 but not over \$82,500	\$4,453.50, plus 22% of the excess over \$38,700.
Over \$82,500 but not over \$157,500	\$14,089.50, plus 24% of the excess over \$82,500.
Over \$157,500 but not over \$200,000	\$32,089.50, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$500,000	\$45,689.50, plus 35% of the excess over \$200,000.
Over \$500,000 but not over \$1,000,000 ...	\$150,689.50, plus 37% of the excess over \$500,000.
Over \$1,000,000	\$335,698.50, plus 39.6% of the excess over \$1,000,000”.

- 1 (d) MARRIED INDIVIDUALS FILING SEPARATE RE-
- 2 TURNS.—Section 1(d) of such Code is amended by striking
- 3 the table contained therein and inserting the following:

“If taxable income is:**The tax is:**

Not over \$9,525	10% of taxable income.
Over \$9,525 but not over \$38,700	\$952.50, plus 12% of the excess over \$9,525.
Over \$38,700 but not over \$82,500	\$4,453.50, plus 22% of the excess over \$38,700.
Over \$82,500 but not over \$157,500	\$14,089.50, plus 24% of the excess over \$82,500.
Over \$157,500 but not over \$200,000	\$32,089.50, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$300,000	\$45,689.50, plus 35% of the excess over \$200,000.
Over \$300,000 but not over \$1,000,000 ...	\$80,689.50, plus 37% of the excess over \$300,000.
Over \$1,000,000	\$339,689.50, plus 39.6% of the excess over \$1,000,000”.

- 4 (e) ESTATES AND TRUSTS.—Section 1(e) of such
- 5 Code is amended by striking the table contained therein
- 6 and inserting the following:

“If taxable income is:**The tax is:**

Not over \$2,550	10% of taxable income.
------------------------	------------------------

“If taxable income is:**The tax is:**

Over \$2,550 but not over \$9,150	\$255, plus 24% of the excess over \$2,550.
Over \$9,150 but not over \$12,500	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,500	\$3,011.50, plus 37% of the excess over \$12,500.”.

1 (f) INFLATION ADJUSTMENTS.—Section 1(f) of such
2 Code is amended—

3 (1) by amending paragraph (2)(A) to read as
4 follows:

5 “(A) by increasing the minimum and max-
6 imum dollar amounts for each bracket for
7 which a tax is imposed under such table by the
8 cost-of-living adjustment for such calendar year,
9 determined under this subsection for such cal-
10 endar year by substituting ‘2017’ for ‘2016’ in
11 paragraph (3)(A)(ii),”

12 (2) by amending paragraph (7) to read as fol-
13 lows:

14 “(7) ROUNDING.—

15 “(A) IN GENERAL.—Except as provided in
16 subparagraph (B), if any increase determined
17 under paragraph (2)(A) is not a multiple of
18 \$25, such increase shall be rounded to the next
19 lowest multiple of \$25.

20 “(B) JOINT RETURNS, ETC.—In the case
21 of a table prescribed under subsection (a), sub-

1 paragraph (A) shall be applied by substituting
2 ‘\$50’ for ‘\$25’ both places it appears.”,
3 (3) by striking paragraph (8), and
4 (4) in the heading, by striking “PHASEOUT OF
5 MARRIAGE PENALTY IN 15-PERCENT BRACKET; AD-
6 JUSTMENTS” and inserting “ADJUSTMENTS”.

7 (g) CONFORMING AMENDMENTS.—

8 (1) Section 1 of such Code is amended by strik-
9 ing subsections (i) and (j).

10 (2) Section 3402(q)(1) of such Code is amend-
11 ed by striking “third lowest” and inserting “fourth
12 lowest”.

13 (h) EFFECTIVE DATE.—

14 (1) IN GENERAL.—The amendments made by
15 this section shall apply to taxable years beginning
16 after December 31, 2025.

17 (2) APPLICATION OF SECTION 15.—Section 15
18 of such Code shall not apply to any change in a rate
19 of tax by reason of—

20 (A) section 1(j) of such Code (as in effect
21 before its repeal by this section), or

22 (B) any amendment made by this section.

○