

**422.5A Tax rates.**

1. a. The tax imposed in [section 422.5](#) shall be calculated using the following rates in the following tax years in the case of married persons filing jointly:

(1) For the tax year beginning on or after January 1, 2023, but before January 1, 2024:

(a) On taxable income from 0 through \$12,000, the rate of 4.40 percent.

(b) On taxable income exceeding \$12,000 but not exceeding \$60,000, the rate of 4.82 percent.

(c) On taxable income exceeding \$60,000 but not exceeding \$150,000, the rate of 5.70 percent.

(d) On taxable income exceeding \$150,000, the rate of 6.00 percent.

(2) For the tax year beginning on or after January 1, 2024, but before January 1, 2025:

(a) On taxable income from 0 through \$12,000, the rate of 4.40 percent.

(b) On taxable income exceeding \$12,000 but not exceeding \$60,000, the rate of 4.82 percent.

(c) On taxable income exceeding \$60,000, the rate of 5.70 percent.

(3) For the tax year beginning on or after January 1, 2025, but before January 1, 2026:

(a) On taxable income from 0 through \$12,000, the rate of 4.40 percent.

(b) On taxable income exceeding \$12,000, the rate of 4.82 percent.

b. The tax imposed in [section 422.5](#) shall be calculated using the following rates in the following tax years in the case of any other taxpayer other than married persons filing jointly:

(1) For the tax year beginning on or after January 1, 2023, but before January 1, 2024:

(a) On taxable income from 0 through \$6,000, the rate of 4.40 percent.

(b) On taxable income exceeding \$6,000 but not exceeding \$30,000, the rate of 4.82 percent.

(c) On taxable income exceeding \$30,000 but not exceeding \$75,000, the rate of 5.70 percent.

(d) On taxable income exceeding \$75,000, the rate of 6.00 percent.

(2) For the tax year beginning on or after January 1, 2024, but before January 1, 2025:

(a) On taxable income from 0 through \$6,000, the rate of 4.40 percent.

(b) On taxable income exceeding \$6,000 but not exceeding \$30,000, the rate of 4.82 percent.

(c) On taxable income exceeding \$30,000, the rate of 5.70 percent.

(3) For the tax year beginning on or after January 1, 2025, but before January 1, 2026:

(a) On taxable income from 0 through \$6,000, the rate of 4.40 percent.

(b) On taxable income exceeding \$6,000, the rate of 4.82 percent.

2. [This section](#) is repealed January 1, 2026.

[2018 Acts, ch 1161, §73, 97, 98](#); [2022 Acts, ch 1002, §15, 17, 18](#)

Referred to in [§421.27](#), [422.5](#), [422.16](#), [422.16B](#), [422.16C](#), [422.25A](#)

2022 amendment effective January 1, 2023, and applies to tax years beginning on or after January 1, 2023; [2022 Acts, ch 1002, §17, 18](#)