2026 Tax Brackets

IF TAXABLE INCOME IS:	THE TAX IS:			
Unmarried Individuals				
Not over \$12,400	10% of the taxable income			
Over \$12,400 but not over \$50,400	out not over \$50,400 \$1,240 + 12% of amount over \$12,400			
Over \$50,400 but not over \$105,700	\$5,800 + 22% of amount over \$50,400			
Over \$105,700 but not over \$201,775	\$17,966 + 24% of amount over \$105,700			
Over \$201,775 but not over \$256,225	\$41,024 + 32% of amount over \$201,775			
Over \$256,225 but not over \$640,600	\$58,448 +35% of amount over \$256,225			
Over \$640,600	\$192,979.25 + 37% of amount over \$640,600			

Married Individuals Filing Joint Returns and Surviving Spouses				
Not over \$24,800	10% of the taxable income			
Over \$24,800 but not over \$100,800	\$2,480 + 12% of amount over \$24,800			
Over \$100,800 but not over \$211,400	\$11,600 + 22% of amount over \$100,800			
Over \$211,400 but not over \$403,550	3,550 \$35,932 + 24% of amount over \$211,400			
Over \$403,550 but not over \$512,450 \$82,048 + 32% of amount over \$403,5				
Over \$512,450 but not over \$768,700	\$116,896 +35% of amount over \$512,450			
Over \$768,700	\$206,583.50 + 37% of amount over \$768,700			

Trusts and Estates				
Not over \$3,300 10% of the taxable income				
Over \$3,300 but not over \$11,700	\$330 + 24% of the amount over \$3,300			
Over \$11,700 but not over \$16,000	\$2,346 + 35% of the amount over \$11,700			
Over \$16,000	\$3,851 + 37% of the amount over \$16,000			

IF TAXABLE INCOME IS:	THE TAX IS:			
Married Individuals Filing Separate Returns				
Not over \$12,400	10% of the taxable income			
Over \$12,400 but not over \$50,400	\$1,240 + 12% of amount over \$12,400			
Over \$50,400 but not over \$105,700	\$5,800 + 22% of amount over \$50,400			
Over \$105,700 but not over \$201,775	\$17,966 + 24% of amount over \$105,700			
Over \$201,775 but not over \$256,225	\$41,024 + 32% of amount over \$201,775			
Over \$256,225 but not over \$384,350	\$58,448 +35% of amount over \$256,225			
Over \$384,350	\$103,291.75 + 37% of amount over \$384,350			

Heads of Household				
Not over \$17,700	10% of the taxable income			
Over \$17,700 but not over \$67,450	\$1,770 + 12% of amount over \$17,700			
Over \$67,450 but not over \$105,700	\$7,740 + 22% of amount over \$67,450			
Over \$105,700 but not over \$201,750	\$16,155 + 24% of amount over \$105,700			
Over \$201,750 but not over \$256,200	\$39,207 + 32% of amount over \$201,750			
Over \$256,200 but not over \$640,600	\$56,631 +35% of amount over \$256,200			
Over \$640,600	\$191,171 + 37% of amount over \$640,600			

Long-Term Capital Gains Rates				
Filing Status	0% Rate	15% Rate	20% Rate	
Married Filing Jointly	Up to \$98,900	\$98,901-\$613,700	Over \$613,700	
Married Filing Separately	Up to \$49,450	\$49,451-\$306,850	Over \$306,850	
Head of Household	Up to \$66,200	\$66,201-\$579,600	Over \$579,600	
All Other Individuals	Up to \$49,450	\$49,451-\$545,500	Over \$545,500	

Information gathered from <u>irs.gov</u>, where you can obtain <u>additional information</u>.

We provide you this information with the understanding that we are not rendering legal, accounting, or tax advice. Please consult your legal or tax advisor concerning such matters.



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