

| <b>2026 Tax Rates - Single Taxpayers - Standard Deduction \$16,100</b>                        |                        |
|---|------------------------|
| 10%   | \$0 to \$12,400        |
| 12%   | \$12,401 to \$50,400   |
| 22%   | \$50,401 to \$105,700  |
| 24%   | \$105,701 to \$201,775 |
| 32%   | \$201,776 to \$256,225 |
| 35%   | \$256,226 to \$640,600 |
| 37%   | Over \$640,600         |
| <b>2026 Tax Rates - Married Jointly &amp; Surviving Spouses - Standard Deduction \$32,200</b> |                        |
| 10%   | \$0 to \$24,800        |
| 12%   | \$24,801 to \$100,800  |
| 22%   | \$100,801 to \$211,400 |
| 24%   | \$211,401 to \$403,550 |
| 32%   | \$403,551 to \$512,450 |
| 35%   | \$512,451 to \$768,700 |
| 37%   | Over \$768,700         |

| <b>2026 Tax Rates - Married Filing Separately - Standard Deduction \$16,100</b> |                        |
|---|------------------------|
| 10%   | \$0 to \$12,400        |
| 12%   | \$12,401 to \$50,400   |
| 22%   | \$50,401 to \$105,700  |
| 24%   | \$105,701 to \$201,775 |
| 32%   | \$201,776 to \$256,225 |
| 35%   | \$256,226 to \$384,350 |
| 37%   | Over \$384,350         |
| <b>2026 Tax Rates - Head of Household - Standard Deduction \$24,150</b>         |                        |
| 10%   | \$0 to \$17,700        |
| 12%   | \$17,701 to \$67,450   |
| 22%   | \$67,451 to \$105,700  |
| 24%   | \$105,701 to \$201,750 |
| 32%   | \$201,751 to \$256,200 |
| 35%   | \$256,201 to \$640,600 |
| 37%   | Over \$640,600         |

| <b>2026 Tax Rates - Estates &amp; Trusts</b> |                     |
|--|---------------------|
| 10%  | \$0 to \$3,300      |
| 24%  | \$3,300 – \$11,700  |
| 35%  | \$11,700 – \$16,000 |
| 37%  | Over \$16,000       |

| <b>2026 Tax Rates - Social Security</b>  |           |
|--|-----------|
| Social Security Tax Rate: Employers  | 6.2%      |
| Social Security Tax Rate: Employees  | 6.2%      |
| Social Security Tax Rate: Self-Employed  | 12.4%     |
| Maximum Taxable Earnings   | \$184,500 |
| Medicare Base Salary   | Unlimited |
| Medicare Tax Rate: Employers   | 1.45%     |
| Medicare Tax Rate: Employees   | 1.45%     |
| Additional Medicare Tax for income above \$200,000 (single filers) or \$250,000 (joint filers) | 0.9%      |
| Medicare tax on net investment income (\$200,000 single filers, \$250,000 joint filers)        | 3.8%      |

| <b>2026 Tax Rates - Miscellaneous</b>   |   |
|---|---|
| Business expensing limit: Cap on equipment purchases  | \$2,560,000   |
| Business expensing limit: New and Used Equipment and Software   | \$2,560,000   |
| Qualified Business Income Threshold Amount:   | \$201,750 (single and head of household)<br>\$403,500 (married filing joint return) |
| Qualified Small Employer Health Reimbursement Arrangement limit   | \$6,450 (single coverage); \$13,100 (family coverage)                               |
| Prior-year safe harbor for estimated taxes of higher-income   | 110% of your 2025 total tax   |
| Standard mileage rate for business driving  | 72.5 cents  |
| Standard mileage rate for medical driving   | 20.5 cents  |
| Standard mileage rate for moving driving - Members of the Armed Forces on active duty who move because of a permanent change of station | 20.5 cents  |
| Standard mileage rate for charitable driving  | 14 cents  |
| Child Tax Credit  | \$2,200   |
| Unearned income maximum for children under 19 before kiddie tax applies   | \$2,700   |

|  |   |
|--|---|
| Maximum capital gains tax rate for taxpayers with income up to \$49,450 for single filers, \$98,900 for married filing jointly | 0%  |
| Maximum capital gains tax rate for taxpayers with income above \$49,450 for single filers, \$98,900 for married filing jointly | 15%   |
| Maximum capital gains tax rate for taxpayers with income above \$49,450 for single filers, \$98,900 for married filing jointly | 20%   |
| <b>Capital gains tax rate for unrecaptured Sec. 1250 gains</b>   | <b>25%</b>  |
| Capital gains tax rate on collectibles   | 28%   |
| Maximum contribution for Traditional/Roth IRA  | \$7,500 if under age 50<br>\$8,600 if 50 or older   |
| Maximum employee contribution to SIMPLE IRA  | \$17,000 if under age 50<br>\$21,000 if 50 or older |
| Maximum Contribution to SEP IRA  | 25% of eligible compensation<br>up to \$72,000      |
| 401(k) maximum employee contribution limit   | \$24,500 if under age 50<br>\$32,500 if 50 or older |
| Estate tax exemption   | \$15,000,000  |
| Annual Exclusion for Gifts   | \$19,000  |

| <b>2026 Tax Rates - Education</b>   |         |
|---|---------|
| American Opportunity Credit (Hope)  | \$2,500 |
| Lifetime Learning Credit  | \$2,000 |
| Student Loan Interest Deduction   | \$2,500 |
| Coverdell Education Savings Contribution                                    | \$2,000 |
| <b>2026 Tax Rates - Standard Meal Rates for Family Child Care Providers</b> |         |
| <b>Continental U.S.</b>   |         |
| For each breakfast  | \$1.70  |
| For each lunch or supper  | \$3.22  |
| For each snack (up to 3 per day for each child)                             | \$0.96  |
| <b>Alaska</b>   |         |
| For each breakfast  | \$2.72  |
| For each lunch or supper  | \$5.22  |
| For each snack (up to 3 per day for each child)                             | \$1.55  |
| <b>Hawaii</b>   |         |
| For each breakfast  | \$2.19  |
| For each lunch or supper  | \$4.18  |
| For each snack (up to 3 per day for each child)                             | \$1.24  |