

2026 ADDITIONAL TAX INFORMATION

Standard Deductions

Single	\$16,100
Married, Filing Jointly	\$32,200
Married, Filing Separately	\$15,000
Head of Household	\$24,150

Additional standard deduction for tax payers who are age 65+, or who are blind: \$1,650 for married taxpayers, \$2,050 for unmarried and not a surviving spouse.

**Additional Senior Bonus of up to \$6,000 per person for tax payers who are 65+ with income limits under \$175,000 for single and \$250,000 for married.

Rev. Proc. 2026-40

Alternative Minimum Tax (AMT)

Individual	\$90,100
Married Filing Jointly & Surviving Spouses	\$140,200
Married Filing Separately	\$70,100
Trusts and Estates	\$31,400

Rev. Proc. 2025-32

Long Term Capital Gains & Qualified Dividend Rates

LTC Gains Rate	Single Taxpayers	Married Filing Jointly	Head of Household	Married Filing Separately
0%	Up to \$49,450	Up to \$98,900	Up to \$66,200	Up to \$49,450
15%	\$49,450- \$545,500	\$98,901 - \$613,700	\$66,201- \$579,600	\$49,451 - \$306,850
20%	Over \$545,501	Over \$613,701	Over \$579,601	Over \$306,851

Rev. Proc. 2025-32

Kiddie Tax Exemption

A “kiddie” is under age 19, or under age 24 if a full-time student.	\$1,350
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Federal Gift and Estate Tax

Gift Tax Annual Exclusion	\$19,000
Annual Exclusion for Gift to Non-Citizen Spouse	\$175,000
Highest Estate and Gift Tax Rate*	40%
Unified Estate and Gift Tax Credit Amount per Individual	\$15,000,000
Unified Estate and Gift Tax Credit Amount per Married Couple	\$30,000,000
Generation-Skipping Transfer Tax Exclusion	\$15,000,000

Unused credit can pass to the surviving spouse if decedent spouse elects on Form 706.

Rev. Proc. 2025-32

Social Security and Medicare Tax

Social Security tax rate on earnings up to maximum taxable earnings of \$176,100.	6.20%
Medicare tax rate on all earnings.	1.45%
Combined Social Security and Medicare tax rate for employees.	7.65%
Combined Social Security and Medicare tax rate for self-employed.	15.30%

Additional 0.9% High-Income Payroll Tax for Wages in Excess of...

Single or HOH	\$200,000
Married, filing jointly	\$250,000
Married, filing separately	\$125,000