

# 2026 Tax Rates



The tax year 2026 adjustments described below generally apply to tax returns filed in 2027. The tax items for tax year 2026 of greatest interest to most taxpayers include the following dollar amounts:

- **Standard Deduction.** For tax year 2026, the standard deduction increases to \$32,200 for married couples filing jointly. For single taxpayers and married individuals filing separately, the standard deduction rises to \$16,100 for tax year 2026, and for heads of households, the standard deduction will be \$24,150.

The 2026 tax rates are below.

## Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is:	The Tax Is:
Not over \$24,800	10% of the taxable income
Over \$24,800 but not over \$100,800	\$2,480 plus 12% of the excess over \$24,800
Over \$100,800 but not over \$211,400	\$11,600 plus 22% of the excess over \$100,800
Over \$211,400 but not over \$403,550	\$35,932 plus 24% of the excess over \$211,400
Over \$403,550 but not over \$512,450	\$82,048 plus 32% of the excess over \$403,550
Over \$512,450 but not over \$768,700	\$116,896 plus 35% of the excess over \$512,450
Over \$768,700	\$206,583.50 plus 37% of the excess over \$768,700

## Heads of Households

If Taxable Income Is:	The Tax Is:
Not over \$17,700	10% of the taxable income
Over \$17,700 but not over \$67,450	\$1,770 plus 12% of the excess over \$17,700
Over \$67,450 but not over \$105,700	\$7,740 plus 22% of the excess over \$67,450
Over \$105,700 but not over \$201,750	\$16,155 plus 24% of the excess over \$105,700
Over \$201,750 but not over \$256,200	\$39,207 plus 32% of the excess over \$201,750
Over \$256,200 but not over \$640,600	\$56,631 plus 35% of the excess over \$256,200
Over \$640,600	\$191,171 plus 37% of the excess over \$640,600

Source: <https://www.irs.gov/pub/irs-drop/rp-25-32.pdf>

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## Unmarried Individuals (other than Surviving Spouses and Heads of Households)

If Taxable Income Is:	The Tax Is:
Not over \$12,400 10% of the taxable income	10% of the taxable income
Over \$12,400 but not over \$50,400	\$1,240 plus 12% of the excess over \$12,400
Over \$50,400 but not over \$105,700	\$5,800 plus 22% of the excess over \$50,400
Over \$105,700 but not over \$201,775	\$17,966 plus 24% of the excess over \$105,700
Over \$201,775 but not over \$256,225	\$41,024 plus 32% of the excess over \$201,775
Over \$256,225 but not over \$640,600	\$58,448 plus 35% of the excess over \$256,225
Over \$640,600	\$192,979.25 plus 37% of the excess over \$640,600

## Married Individuals Filing Separate Returns

If Taxable Income Is:	The Tax Is:
Not over \$12,400 10% of the taxable income	10% of the taxable income
Over \$12,400 but not over \$50,400	\$1,240 plus 12% of the excess over \$12,400
Over \$50,400 but not over \$105,700	\$5,800 plus 22% of the excess over \$50,400
Over \$105,700 but not over \$201,775	\$17,966 plus 24% of the excess over \$105,700
Over \$201,775 but not over \$256,225	\$41,024 plus 32% of the excess over \$201,775
Over \$256,225 but not over \$384,350	\$58,448 plus 35% of the excess over \$256,225
Over \$384,350	\$103,291.75 plus 37% of the excess over \$384,350

## Estates and Trusts

If Taxable Income Is:	The Tax Is:
Not over \$3,300	10% of the taxable income
Over \$3,300 but not over \$11,700	\$330 plus 24% of the excess over \$3,300
Over \$11,700 but not over \$16,000	\$2,346 plus 35% of the excess over \$11,700
Over \$16,000	\$3,851 plus 37% of the excess over \$16,000

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