

Income Tax Brackets

Tax Year 2026

SINGLE

If taxable income is:

Not over \$12,400	10%
Over \$12,400 but not over \$50,400.....	12%
Over \$50,400 but not over \$105,700.....	22%
Over \$105,700 but not over \$201,775.....	24%
Over \$201,775 but not over \$256,225.....	32%
Over \$256,225 but not over \$640,600.....	35%
Over \$640,600.....	37%

HEAD OF HOUSEHOLD

If taxable income is:

Not over \$17,700	10%
Over \$17,700 but not over \$67,450.....	12%
Over \$67,450 but not over \$105,700.....	22%
Over \$105,700 but not over \$201,750.....	24%
Over \$201,750 but not over \$256,200.....	32%
Over \$256,200 but not over \$640,600.....	35%
Over \$640,600.....	37%

MARRIED FILING JOINT/QUALIFYING WIDOW(ER)

If taxable income is:

Not over \$24,800	10%
Over \$24,800 but not over \$100,800.....	12%
Over \$100,800 but not over \$211,400.....	22%
Over \$211,400 but not over \$403,550.....	24%
Over \$403,550 but not over \$512,450.....	32%
Over \$512,450 but not over \$768,700.....	35%
Over \$768,700.....	37%

Income Tax Brackets

Tax Year 2026

MARRIED FILING SEPARATELY

Not over \$12,400	10%
Over \$12,400 but not over \$50,400.....	12%
Over \$50,400 but not over \$105,700.....	22%
Over \$105,700 but not over \$201,775.....	24%
Over \$201,775 but not over \$256,225.....	32%
Over \$256,225 but not over \$384,350.....	35%
Over \$384,350.....	37%

ESTATES & TRUSTS

If taxable income is:

Not over \$3,300	10%
Over \$3,300 but not over \$11,700.....	24%
Over \$11,700 but not over \$16,000.....	35%
Over \$16,000.....	37%