

2026 federal tax reference

Federal tax year 2026 (generally filed in 2027). Ordinary taxable income after deductions; not a full tax projection.

Standard deductions

Single: \$16,100

Married filing jointly: \$32,200

Married filing separately: \$16,100

Head of household: \$24,150

Rate	Single	Married filing jointly	Married filing separately	Head of household
10%	\$0 - \$12,400	\$0 - \$24,800	\$0 - \$12,400	\$0 - \$17,700
12%	\$12,400 - \$50,400	\$24,800 - \$100,800	\$12,400 - \$50,400	\$17,700 - \$67,450
22%	\$50,400 - \$105,700	\$100,800 - \$211,400	\$50,400 - \$105,700	\$67,450 - \$105,700
24%	\$105,700 - \$201,775	\$211,400 - \$403,550	\$105,700 - \$201,775	\$105,700 - \$201,750
32%	\$201,775 - \$256,225	\$403,550 - \$512,450	\$201,775 - \$256,225	\$201,750 - \$256,200
35%	\$256,225 - \$640,600	\$512,450 - \$768,700	\$256,225 - \$384,350	\$256,200 - \$640,600
37%	Over \$640,600	Over \$768,700	Over \$384,350	Over \$640,600

Each rate applies only to income in that bracket. Capital gains, credits, self-employment tax and other items require separate calculations.

Additional age/blindness amounts and dependent deduction rules are on the Resources page.

Sources: https://www.irs.gov/irb/2025-45_IRB

<https://taxfoundation.org/data/all/federal/2026-tax-brackets/>