

**Table 3.—Federal Individual, Estate, and Trust Income Tax Rates for 2026
Under the Proposal***

If taxable income is:	Then income tax equals:
<i>Single Individuals</i>	
Not over \$12,375	10% of the taxable income
Over \$12,375 but not over \$50,275	\$1,237.50 plus 12% of the excess over \$12,375
Over \$50,275 but not over \$107,200	\$5,785.50 plus 22% of the excess over \$50,275
Over \$107,200 but not over \$204,700	\$18,309 plus 24% of the excess over \$107,200
Over \$204,700 but not over \$259,925	\$41,709 plus 32% of the excess over \$204,700
Over \$259,925 but not over \$639,275	\$59,381 plus 35% of the excess over \$259,925
Over \$639,275	\$192,153.50 plus 37.0% of the excess over \$639,275
<i>Heads of Households</i>	
Not over \$17,650	10% of the taxable income
Over \$17,650 but not over \$67,300	\$1,765 plus 12% of the excess over \$17,650
Over \$67,300 but not over \$107,200	\$7,723 plus 22% of the excess over \$67,300
Over \$107,200 but not over \$204,700	\$16,501 plus 24% of the excess over \$107,200
Over \$204,700 but not over \$259,900	\$39,901 plus 32% of the excess over \$204,700
Over \$259,900 but not over \$639,250	\$57,565 plus 35% of the excess over \$259,900
Over \$639,250	\$190,337.50 plus 37.0% of the excess over \$639,250

⁶ Absent this modification, the cost-of-living adjustment for this purpose for 2026 is the percentage by which the chained CPI for 2025 exceeds the chained CPI for 2017.

If taxable income is:	Then income tax equals:
<i>Married Individuals Filing Joint Returns and Surviving Spouses</i>	
Not over \$24,750	10% of the taxable income
Over \$24,750 but not over \$100,550	\$2,475 plus 12% of the excess over \$24,750
Over \$100,550 but not over \$214,400	\$11,571 plus 22% of the excess over \$100,550
Over \$214,400 but not over \$409,400	\$36,618 plus 24% of the excess over \$214,400
Over \$409,400 but not over \$519,850	\$83,418 plus 32% of the excess over \$409,400
Over \$519,850 but not over \$767,150	\$118,762 plus 35% of the excess over \$519,850
Over \$767,150	\$205,317 plus 37.0% of the excess over \$767,150
<i>Married Individuals Filing Separate Returns</i>	
Not over \$12,375	10% of the taxable income
Over \$12,375 but not over \$50,275	\$1,237.50 plus 12% of the excess over \$12,375
Over \$50,275 but not over \$107,200	\$5,785.50 plus 22% of the excess over \$50,275
Over \$107,200 but not over \$204,700	\$18,309 plus 24% of the excess over \$107,200
Over \$204,700 but not over \$259,925	\$41,709 plus 32% of the excess over \$204,700
Over \$259,925 but not over \$383,575	\$59,381 plus 35% of the excess over \$259,925
Over \$383,575	\$102,658.50 plus 37.0% of the excess over \$383,575
<i>Estates and Trusts</i>	
Not over \$3,300	10% of the taxable income
Over \$3,300 but not over \$11,850	\$330 plus 24% of the excess over \$3,300
Over \$11,850 but not over \$15,950	\$2,382 plus 35% of the excess over \$11,850
Over \$15,950	\$3,817 plus 37% of the excess over \$15,950

* JCT staff calculations.