



DEEPER INSIGHTS THAT
GROW YOUR PRACTICE

PRACTICE MANAGEMENT | TAX | ACCOUNTING | RETIREMENT PLANS

Federal Tax Brackets

Single Rates

		2025		2026	
Ordinary	10%	0	11,925	0	12,400
	12%	11,926	48,475	12,401	50,400
	22%	48,476	103,350	50,401	105,700
	24%	103,351	197,300	105,701	201,775
	32%	197,301	250,525	201,776	256,225
	35%	250,526	626,350	256,226	640,600
	37%	626,351	& Over	640,601	& Over
Long Term Capital Gains	0%	0	48,350	0	49,450
	15%	48,351	533,400	49,451	545,500
	20%	533,401	& Over	545,501	& Over

Married filing Jointly Rates

Ordinary	10%	0	23,850	0	24,800
	12%	23,851	96,950	24,801	100,800
	22%	96,951	206,700	100,801	211,400
	24%	206,701	394,600	211,401	403,550
	32%	394,601	501,050	403,551	512,450
	35%	501,051	751,600	512,451	768,700
	37%	751,601	& Over	768,701	& Over
Long Term Capital Gains	0%	0	96,700	0	98,900
	15%	96,701	600,050	98,901	613,700
	20%	600,051	& Over	613,701	& Over

Head of Household Rates

Ordinary	10%	0	17,000	0	17,700
	12%	17,001	64,850	17,701	67,450
	22%	64,851	103,350	67,451	105,700
	24%	103,351	197,300	105,701	201,775
	32%	197,301	250,500	201,776	256,200
	35%	250,501	626,350	256,201	640,600
	37%	626,351	& Over	640,601	& Over
Long Term Capital Gains	0%	0	64,750	0	66,200
	15%	64,751	566,700	66,201	579,600
	20%	566,701	& Over	579,601	& Over

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