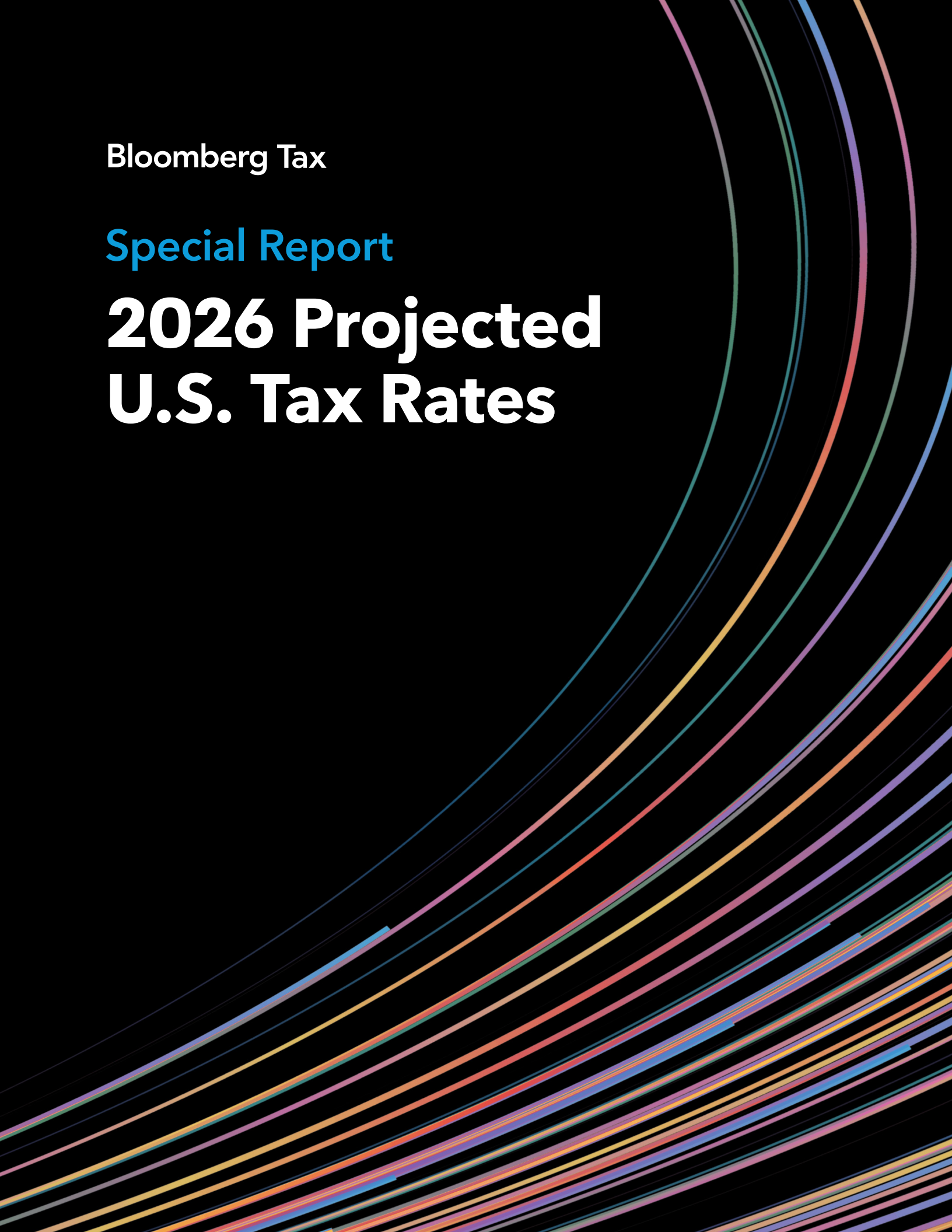


Bloomberg Tax

Special Report

2026 Projected U.S. Tax Rates



Introduction

Many amounts in the Internal Revenue Code (IRC) are adjusted for inflation annually based on cost-of-living adjustments.

Using the September 2024 through August 2025 Chained Consumer Price Index for all Urban Consumers (C-CPI-U) data released by the Bureau of Labor Statistics, Bloomberg Tax has projected 2026 inflation-adjusted amounts for many key figures in the IRC.¹

Bloomberg Tax has indicated instances where a literal application of an IRC provision may result in an amount different from the amount Bloomberg Tax expects the IRS to publish when it releases official inflation-adjusted amounts later in 2025. Please note that this report does not contain an exhaustive list of every figure that is adjusted for inflation.

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¹ The C-CPI-U for 2025, computed as the average of the monthly C-CPI-U's for September 2024 through August 2025, is 177.114.

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2026 Projected Inflation Adjustments

1. Tax Rate Tables (§1(j)(2)(A)-(E))

For tax years beginning in 2026, the tax rate tables under §1 are as follows:

TABLE 1 - Section 1(j)(2)(A) – 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 excess over	\$24,800
Over	\$100,800	but not over \$211,400	\$11,600	plus 22% of excess over	\$100,800
Over	\$211,400	but not over \$403,550	\$35,932	plus 24% of excess over	\$211,400
Over	\$403,550	but not over \$512,450	\$82,048	plus 32% of excess over	\$403,550
Over	\$512,450	but not over \$768,700	\$116,896	plus 35% of excess over	\$512,450
Over	\$768,700		\$206,583.50	plus 37% of excess over	\$768,700

TABLE 2 - Section 1(j)(2)(B) – Heads of Household

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 excess over	\$17,700
Over	\$67,450	but not over \$105,700	\$7,740	plus 22% of excess over	\$67,450
Over	\$105,700	but not over \$201,750	\$16,155	plus 24% of excess over	\$105,700
Over	\$201,750	but not over \$256,200	\$39,207	plus 32% of excess over	\$201,750
Over	\$256,200	but not over \$640,600	\$56,631	plus 35% of excess over	\$256,200
Over	\$640,600		\$191,171.00	plus 37% of excess over	\$640,600

TABLE 3 - Section 1(j)(2)(C) – Unmarried Individuals
(other than Surviving Spouses and Heads of Household)

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

TABLE 4 - Section 1(j)(2)(D) – Married Individuals Filing Separate Returns

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

TABLE 5 - Section 1(j)(2)(E) – 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 excess over \$3,300
Over	\$11,700	but not over	\$16,000	\$2,346	plus 35% of excess over \$11,700
Over	\$16,000			\$3,851	plus 37% of excess over \$16,000

2. Unearned Income of Children (“Kiddie Tax”) (§1(g))

For tax years beginning in 2026, the amount in §1(g)(4)(A)(ii)(I), which is used to reduce the net unearned income reported on the child's return that is subject to the “kiddie tax,” is **\$1,350**. This amount is the same as the **\$1,350** limited standard deduction amount provided in §63(c)(5)(A), adjusted for inflation.

The same **\$1,350** amount is used for purposes of §1(g)(7) (that is, to determine whether a parent may elect to include a child's gross income in the parent's gross income and to calculate the “kiddie tax”). For example, one of the requirements for the parental election is that a child's gross income is more than the amount referenced in §1(g)(4)(A)(ii)(I) but less than 10 times that amount; thus, a child's gross income for 2026 must be more than **\$1,350** but less than **\$13,500**.

3. Maximum Capital Gains Rates (§1(h), §1(j)(5))

For tax years beginning in 2026, the maximum zero rate amounts and maximum 15% rate amounts under §1(j)(5)(B) are as follows:

Filing Status	Maximum Zero Rate Amount	Maximum 15% Rate Amount
Married Individuals Filing Joint Returns and Surviving Spouses	\$98,900	\$613,700
Married Individuals Filing Separate Returns	\$49,450	\$306,850
Heads of Household	\$66,200	\$579,600
All Other Individuals	\$49,450	\$545,500

Estates and Trusts	\$3,300	\$16,250
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The 20% capital gains tax rate applies to adjusted net capital gain above the maximum 15% rate amounts.

4. Adoption Credit (§23)

For tax years beginning in 2026, under §23(a)(3) the credit allowed for an adoption of a child with special needs is **\$17,260**.

For tax years beginning in 2026, under §23(a)(4) the refundable portion of the adoption credit is **\$5,120**.

For tax years beginning in 2026, under §23(b)(1) the maximum credit allowed for other adoptions is the amount of qualified adoption expenses up to **\$17,260**.

The available adoption credit begins to phase out under §23(b)(2)(A) for taxpayers with modified adjusted gross income in excess of **\$258,950**, and is completely phased out for taxpayers with modified adjusted gross income of **\$298,950** or more.

5. Child Tax Credit (§24)

For tax years beginning in 2026, the amount of the child tax credit in §24(h)(2) is **\$2,200**. For tax years beginning in 2026, the amount used in §24(d)(1)(A) to determine the amount of the child tax credit that may be refundable is **\$1,700**.

6. Retirement Savings Contributions Credit (§25B)

For tax years beginning in 2026, the adjusted gross income limitations under §25B(b) for determining the retirement savings contributions credit are as follows:

Filing Status	AGI Limit for 50% Credit	AGI Limit for 20% Credit	AGI Limit for 10% Credit
Married Individuals Filing Joint Returns (§25B(b)(1))	\$48,500	\$52,500	\$80,500
Heads of Household (§25B(b)(2)(A))	\$36,375	\$39,375	\$60,375
All Other Taxpayers (§25B(b)(2)(B))	\$24,250	\$26,250	\$40,250

7. Rehabilitation Expenditures Treated as Separate New Building (§42(e))

For calendar year 2026, the per low-income unit qualified basis amount under §42(e)(3)(A)(ii)(II) is **\$8,700**.

8. Low-Income Housing Credit (§42(h))

For calendar year 2026, the amount used under §42(h)(3)(C)(ii) to calculate the state housing

credit ceiling for the low-income housing credit is the greater of (1) **\$3,864,000**, or (2) **\$3.36** multiplied by the State population.

9. Small Employer Pension Plan Startup Cost Credit (§45E)

For tax years beginning in 2026, the wage limitation amount under §45E(f)(2)(C)(i) is **\$110,000**.

For purposes of the additional credit under §45E(f), no contributions with respect to any employee who receives wages from the employer for the tax year in excess of the wage limitation amount can be taken into account for the tax year.

10. Employee Health Insurance Expense of Small Employers (§45R)

For tax years beginning in 2026, the dollar amount in effect under §45R(d)(3) is **\$34,050** (**\$34,100**).²

This amount is used under §45R(c) for limiting the small employer health insurance credit and under §45R(d)(1)(B) for determining who is an eligible small employer.

11. Alternative Minimum Tax (AMT) (§55)

A. Exemption Amount

For tax years beginning in 2026, the exemption amounts under §55(d)(1) are as follows:

Filing Status	Exemption Amount
Married Individuals Filing Joint Returns and Surviving Spouses (§55(d)(1)(A))	\$140,200
Unmarried Individuals (other than Surviving Spouses) (§55(d)(1)(B))	\$90,100
Married Individuals Filing Separate Returns (§55(d)(1)(C))	\$70,100
Estates and Trusts (§55(d)(1)(D))	\$31,400

B. Amount of Tentative Minimum Tax

For tax years beginning in 2026, under §55(b)(1), the excess taxable income above which the 28% tax rate applies is **\$122,250** for married taxpayers filing separate returns and **\$244,500** for all other noncorporate taxpayers.

C. Phaseout of AMT Exemption Amount

For tax years beginning in 2026, the amounts of alternative minimum taxable income, above

² In the absence of statutory or other guidance prescribing a rounding convention, Bloomberg Tax has rounded the first figure to the next lowest multiple of \$50. The figure in parentheses is the amount that the IRS may publish, which is generated by rounding to the next highest multiple of \$50.

which the AMT exemption amount is reduced or eliminated, are as follows:

Filing Status	Threshold Phaseout Amount	Completed Phaseout
Married Individuals Filing Joint Returns and Surviving Spouses (§55(d)(2)(A))	\$1,000,000	\$1,280,400
Unmarried Individuals (other than Surviving Spouses) (§55(d)(2)(B))	\$500,000	\$680,200
Married Individuals Filing Separate Returns (§55(d)(2)(C))	\$500,000	\$640,200
Estates and Trusts (§55(d)(2)(C))	\$104,800	\$167,600

12. AMT Exemption for Child Subject to the "Kiddie Tax" (§59(j))

For tax years beginning in 2026, for a child to whom the §1(g) "kiddie tax" applies, the exemption amount under §55(d) and §59(j) for purposes of the AMT under §55 may not exceed the sum of (1) the child's earned income for the tax year, plus (2) **\$9,750**.

13. Certain Expenses of Elementary and Secondary School Teachers (§62(a)(2)(D))

For tax years beginning in 2026, under §62(a)(2)(D) the maximum amount of the deduction allowed under §162 for expenses paid or incurred by an eligible educator in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible educator in the classroom is **\$350**.

14. Transportation Mainline Pipeline Construction Industry Optional Expense Substantiation Rules for Payments to Employees under Accountable Plans (§62(c))

For calendar year 2026, an eligible employer may pay certain welders and heavy equipment mechanics up to **\$23** per hour for rig-related expenses that are deemed substantiated under an arrangement that meets the accountable plan requirements of §62(c) if paid in accordance with Rev. Proc. 2002-41. If the employer provides fuel or otherwise reimburses fuel expenses, up to **\$14** per hour is deemed substantiated under an arrangement that meets the accountable plan requirements of §62(c) if paid under Rev. Proc. 2002-41.

15. Standard Deduction (§63)

A. In General

For tax years beginning in 2026, the standard deduction amounts under §63(c)(2), as increased by §63(c)(7), are as follows:

Filing Status	Standard Deduction
Married Individuals Filing Joint Returns and Surviving Spouses (§63(c)(2)(A))	\$32,200

Heads of Household (§63(c)(2)(B))	\$24,175
All Other Taxpayers (§63(c)(2)(C))	\$16,100

B. *Dependent*

For tax years beginning in 2026, the standard deduction amount under §63(c)(5) for an individual who may be claimed as a dependent by another taxpayer cannot exceed the greater of (1) **\$1,350**, or (2) the sum of **\$450** and the individual's earned income.

C. *Aged or Blind*

For tax years beginning in 2026, the additional standard deduction amount under §63(f) for the aged or the blind is **\$1,650**. The additional standard deduction amount is increased to **\$2,050** if the individual is also unmarried and not a surviving spouse.

16. Distribution from Retirement Plan in Case of Domestic Abuse (§72(t)(2)(K))

For tax years beginning in 2026, under §72(t)(2)(K), the aggregate amount which may be treated as an eligible distribution from a retirement plan to a domestic abuse victim by any individual cannot exceed the lesser of (1) **\$10,500**, or (2) 50% of the present value of the nonforfeitable accrued benefit of the employee under the plan.

17. Health Flexible Spending Arrangements (§125(i))

For plan years beginning in 2026, the dollar limitation under §125(i) on voluntary employee salary reductions for contributions to health flexible spending arrangements is **\$3,400**.

If the cafeteria plan permits the carryover of unused amounts, the maximum carryover amount from plan year 2026 (carried into 2026) is **\$680**.

18. Qualified Transportation Fringe Benefit (§132(f))

For tax years beginning in 2026, the monthly limitation under §132(f)(2)(A), regarding the aggregate fringe benefit exclusion amount for transportation in a commuter highway vehicle and any transit pass, is **\$340**. The monthly limitation under §132(f)(2)(B), regarding the fringe benefit exclusion amount for qualified parking, is **\$340**.

19. Income from United States Savings Bonds for Taxpayers Who Pay Qualified Higher Education Expenses (§135)

For tax years beginning in 2026, the exclusion under §135, regarding income from United States savings bonds for taxpayers who pay qualified higher education expenses, begins to phase out for modified adjusted gross income above **\$152,650** for joint returns and **\$101,800** for other returns. The exclusion is completely phased out for modified adjusted gross income of **\$182,650** or more for joint returns and **\$116,800** or more for other returns.

20. Adoption Assistance Programs (§137)

For tax years beginning in 2026, under §137(a)(2) the amount that can be excluded from an employee's gross income for the adoption of a child with special needs is **\$17,260**.

For tax years beginning in 2026, under §137(b)(1) the maximum amount that can be excluded from an employee's gross income for the amounts paid or expenses incurred by an employer for qualified adoption expenses furnished pursuant to an adoption assistance program for other adoptions by the employee is **\$17,260**.

The amount excludible from an employee's gross income begins to phase out under §137(b)(2)(A) for taxpayers with modified adjusted gross income in excess of **\$258,950**, and is completely phased out for taxpayers with modified adjusted gross income of **\$298,950** or more.

21. Private Activity Bonds Volume Cap (§146(d))

For calendar year 2026, the amounts used under §146(d)(1) to calculate the state ceiling for the volume cap for private activity bonds are the greater of (1) **\$130** multiplied by the state population, or (2) **\$388,425,000**.

22. Loan Limits on Agricultural Bonds (§147(c)(2))

For calendar year 2026, the loan limit amount on agricultural bonds under §147(c)(2)(A) for first-time farmers is **\$682,700**.

23. General Arbitrage Rebate Rules (§148(f))

For bond years ending in 2026, the amount of the computation credit determined under Reg. §1.148-3(d)(4) is **\$2,170**.

24. Safe Harbor Rules for Broker Commissions on Guaranteed Investment Contracts or Investments Purchased for a Yield Restricted Defeasance Escrow (§148)

For calendar year 2026, under Reg. §1.148-5(e)(2)(iii)(B)(1), a broker's commission or similar fee for the acquisition of a guaranteed investment contract or investments purchased for a yield restricted defeasance escrow is reasonable if: (1) the amount of the fee that the issuer treats as a qualified administrative cost does not exceed the lesser of: (A) **\$51,000**, and (B) 0.2% of the computational base (as defined in Reg. §1.148-5(e)(2)(iii)(B)(2)) or, if more, **\$5,000**; and (2) the issuer does not treat more than **\$145,000** in brokers' commissions or similar fees as qualified administrative costs for all guaranteed investment contracts and investments for yield restricted defeasance escrows purchased with gross proceeds of the issue.

25. Personal Exemption (§151)

For tax years beginning in 2026, the personal exemption amount under §151(d) is **\$0**.

26. Gross Income Limitation for a Qualifying Relative (§152(d)(1)(B))

For tax years beginning in 2026, for purposes of the §152(d)(1)(B) gross income limitation in the definition of qualifying relative, the exemption amount (as defined in §151(d)) is deemed to be **\$5,250 (\$5,300)**.³

27. Election to Expense Certain Depreciable Assets (§179)

For tax years beginning in 2026, under §179(b)(1) the aggregate cost of any §179 property that a taxpayer may elect to treat as an expense cannot exceed **\$2,560,000**.

Under §179(b)(2), the **\$2,560,000** limitation is reduced (but not below zero) by the amount by which the cost of §179 property placed in service during the 2026 tax year exceeds **\$4,090,000**.

Under §179(b)(5), the cost of any sport utility vehicle which may be taken into account under §179 cannot exceed **\$32,000**.

28. Energy Efficient Commercial Buildings Deduction (§179D)

For tax years beginning in 2026, the §179D(b) amounts used to calculate the maximum amount of the deduction are:

Scenario	Standard Amount	Increased Amount for Certain Property
Applicable Dollar Value Floor (Per Square Foot)	\$0.59	\$2.97
Energy and Power Reduction Increase (Per Percentage Point)	\$0.02	\$0.12
Applicable Dollar Value Ceiling (Per Square Foot)	\$1.19	\$5.94

29. Qualified Business Income Deduction (§199A)

For tax years beginning in 2026, the threshold amount under §199A(e)(2) and the phased-in amount under §199A(b)(3)(B) are:

Filing Status	Threshold Amount	Phased-In Amount
Married Individuals Filing Joint Returns	\$403,500	\$553,500
Married Individuals Filing Separate Returns	\$201,775	\$276,775
All Other Taxpayers	\$201,750	\$276,750

For tax years beginning in 2026, the minimum deduction under §199A(i)(1)(B) is **\$400**. To qualify as an applicable taxpayer, the required amount of aggregate qualified business income

³ The first figure is generated by rounding only the amount of the cost-of-living increase, as prescribed by the applicable IRC provision. The IRS may publish the figure in parentheses, which is generated by rounding the inflation-adjusted amount.

with respect to all active qualified trades or businesses of the taxpayer is at least **\$1,000**.

30. Eligible Long-Term Care Premiums (§213(d)(10))

For tax years beginning in 2026, the limitations under §213(d)(10), regarding eligible long-term care premiums includible in the term “medical care,” are as follows:

Attained Age Before Close of Tax Year	Limitation on Premiums
40 or Less	\$480
More Than 40 But Not More Than 50	\$905 (\$900)⁴
More Than 50 But Not More Than 60	\$1,800
More Than 60 But Not More Than 70	\$4,810⁵
More Than 70	\$6,020⁶

31. Qualified Retirement Contributions (§219)

A. Deductible Amount

For tax years beginning in 2026, the maximum deductible amount under §219(b)(5)(A) for qualified retirement contributions is **\$7,500** for individuals under age 50. For individuals age 50 and above, the deductible amount is increased by **\$1,100** under §219(b)(5)(B).

B. Limitation on Deduction for Active Participants in Certain Pension Plans

For tax years beginning in 2026, the applicable dollar amounts used to determine the limitation on the deduction under §219(g) for active participants in certain pension plans are as follows:

Filing Status	Applicable Amount
Married Individual Filing a Joint Return (§219(g)(3)(B)(i))	\$129,000
All Other Taxpayers (other than a Married Individual Filing a Separate Return) (§219(g)(3)(B)(ii))	\$81,000
Married Individual Filing a Separate Return (§219(g)(3)(B)(iii))	\$0
Spouses Who Are Not Active Participants (§219(g)(7))	\$242,000

32. Medical Savings Accounts (§220)

A. Self-Only Coverage

⁴ The first figure is generated by rounding the amount of the cost-of-living increase and then adding it to the base amount, as prescribed by the applicable IRC provision. The figure in parentheses is the amount Bloomberg Tax expects the IRS to publish, which is generated by rounding the inflation-adjusted amount.

⁵ Based on past IRS guidance, Bloomberg Tax expects that the IRS may publish a higher amount.

⁶ Based on past IRS guidance, Bloomberg Tax expects that the IRS may publish a higher amount.

For tax years beginning in 2026, the term “high deductible health plan” as defined in §220(c)(2)(A) means, for self-only coverage, a health plan that has an annual deductible that is not less than **\$2,900** and not more than **\$4,400**, and under which the annual out-of-pocket expenses required to be paid (other than for premiums) for covered benefits do not exceed **\$5,850**.

B. Family Coverage

For tax years beginning in 2026, the term “high deductible health plan” means, for family coverage, a health plan that has an annual deductible that is not less than **\$5,850** and not more than **\$8,750**, and under which the annual out-of-pocket expenses required to be paid (other than for premiums) for covered benefits do not exceed **\$10,700**.

33. Interest on Education Loans (§221)

For tax years beginning in 2026, the \$2,500 maximum deduction for interest paid on qualified education loans under §221 begins to phase out under §221(b)(2)(B) for taxpayers with modified adjusted gross income in excess of **\$85,000** (**\$170,000** for joint returns), and is completely phased out for taxpayers with modified adjusted gross income of **\$100,000** or more (**\$200,000** or more for joint returns).

34. Health Savings Accounts⁷ (§223)

A. Annual Contribution Limitation

(1) Self-Only Coverage

For calendar year 2026, the annual limitation on deductions under §223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is **\$4,400**.

(2) Family Coverage

For calendar year 2026, the annual limitation on deductions under §223(b)(2)(B) for an individual with family coverage under a high deductible health plan is **\$8,750**.

B. High Deductible Health Plan

(1) Self-Only Coverage

For calendar year 2026, a “high deductible health plan” is defined under §223(c)(2)(A) as a health plan with an annual deductible that is not less than **\$1,700** for self-only coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed **\$8,500** for self-only coverage.

⁷ The IRS published the §223 inflation-adjusted amounts for 2026 in Rev. Proc. 2025-19.

(2) Family Coverage

For calendar year 2026, a “high deductible health plan” is defined under §223(c)(2)(A) as a health plan with an annual deductible that is not less than **\$3,400** for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed **\$17,000** for family coverage.

35. Qualified Long-Term Care Distributions (§401(a)(39))

For tax years beginning in 2026, under §401(a)(39), a qualified long-term care distribution means so much of the distributions made during the tax year as does not exceed, in the aggregate, the least of (1) the amount paid by or assessed to the employee during the tax year for or with respect to certified long-term care insurance for the employee or the employee’s spouse, (2) an amount equal to 10% of the present value of the nonforfeitable accrued benefit of the employee under the plan, or (3) **\$2,600**.

36. Individual Retirement Accounts (§408)*A. Distributions for Charitable Purposes*

For tax years beginning in 2026, so much of the aggregate amount of qualified charitable distributions with respect to a taxpayer made during the tax year which does not exceed **\$111,000** is excludible from the taxpayer’s gross income under §408(d)(8)(A), subject to reduction in certain cases.

The aggregate amount of distributions of a taxpayer with respect to which a split-interest entity election is made under §408(d)(8)(F) cannot exceed **\$55,000**.

B. Simple Retirement Accounts

For tax years beginning in 2026, a “qualified salary reduction arrangement” for purposes of §408(p)(2)(A) means an eligible employer’s written arrangement under which, among other requirements, the employer may make nonelective contributions of a uniform percentage of compensation for each employee who is eligible to participate in the arrangement, and who has at least **\$5,300** of compensation from the employer for the year, but the contributions with respect to any employee cannot exceed **\$5,300** for the year.

37. Roth IRAs (§408A)

For tax years beginning in 2026, for a taxpayer to qualify to contribute to a Roth IRA, the taxpayer’s adjusted gross income must be less than the completed phaseout amount, and the maximum allowable contribution amount is reduced if adjusted gross income exceeds the threshold phaseout amount (referred to in §408A(c)(3)(B)(ii) as the “applicable dollar amount”):

Filing Status	Threshold Phaseout Amount (\$408A(c)(3)(B)(ii))	Completed Phaseout Amount (\$408A(c)(3)(A))
Married Individual Filing a Joint Return (§408A(c)(3)(B)(ii)(I))	\$242,000	\$252,000
Any Other Taxpayer (other than a Married Individual Filing a Separate Return) (§408A(c)(3)(B)(ii)(II))	\$153,000	\$168,000
Married Individual Filing a Separate Return (§408A(c)(3)(B)(ii)(III)) ⁸	\$0	\$10,000

38. Limitation on Use of Cash Method of Accounting (§448(c))

For tax years beginning in 2026, a corporation or partnership meets the gross receipts test of §448(c) if its average annual gross receipts for the three immediately preceding tax years do not exceed **\$32,000,000**.

39. Threshold for Excess Business Loss (§461(l)(3))

For tax years beginning in 2026, the amount in §461(l)(3)(A)(ii)(II) used to determine a noncorporate taxpayer's excess business loss is **\$512,000** in the case of a joint return, and **\$256,000** in the case of any other return.

40. Treatment of Dues Paid to Agricultural or Horticultural Organizations (§512(d))

For tax years beginning in 2026, the limitation under §512(d)(1), regarding the exemption of annual dues required to be paid by a member to an agricultural or horticultural organization, is **\$212**.

41. Insubstantial Benefit Limitations for Contributions Associated with Charitable Fund-Raising Campaigns (§513(h))

A. Low Cost Article

For taxable years beginning in 2026, for purposes of defining the term "unrelated trade or business" for certain exempt organizations under §513(h)(2), "low cost articles" are articles costing **\$13.90** or less.

B. Other Insubstantial Benefits

For tax years beginning in 2026, under §170, the \$5, \$25, and \$50 guidelines in section 3 of Rev. Proc. 90-12 (as amplified by Rev. Proc. 92-49, and modified by Rev. Proc. 92-102), for disregarding the value of insubstantial benefits received by a donor in return for a fully deductible charitable contribution, are **\$13.90**, **\$69.50**, and **\$139**, respectively.

⁸ A married individual filing a separate return is permitted to apply the higher limits for the "Any Other Taxpayer" category if the individual has not lived with the spouse in the past year. §408A(c)(3)(C).

42. Qualified ABL Program (§529A(b)(2)(B))

For tax years beginning in 2026, the amount in effect under §2503(b) for purposes of calculating aggregate contributions in §529A(b)(2)(B)(i) is **\$20,000**.

43. Qualified Disability Trust Deduction in Lieu of Personal Exemption (§642(b)(2))

For tax years beginning in 2026, the deduction amount described in §642(b)(2)(C)(i) is **\$5,250 (\$5,300)**.⁹

44. Tax on Insurance Companies Other Than Life Insurance Companies (§831)

For tax years beginning in 2026, under §831(b)(2)(A)(i), the limit on net written premiums or direct written premiums (whichever is greater) is **\$2,900,000** to elect the alternative tax for certain small companies under §831(b)(1) to be taxed only on taxable investment income.

45. Expatriation to Avoid Tax (§877)

For calendar year 2026, under §877A(g)(1)(A), unless an exception under §877A(g)(1)(B) applies, an individual is a covered expatriate if the individual's "average annual net income tax" under §877(a)(2)(A) for the five tax years ending before the expatriation date is more than **\$211,000**.

46. Tax Responsibilities of Expatriation (§877A)

For tax years beginning in 2026, the amount that would be includible in the gross income of a covered expatriate by reason of §877A(a)(1) is reduced (but not below zero) by **\$910,000**.

47. Foreign Earned Income Exclusion (§911)

For tax years beginning in 2026, the foreign earned income exclusion amount under §911(b)(2)(D)(i) is **\$132,900**.

48. Debt Instruments Arising Out of Sales or Exchanges (§1274A)

For calendar year 2026, a qualified debt instrument under §1274A(b) has stated principal that does not exceed **\$7,462,600**, and a cash method debt instrument under §1274A(c)(2) has stated principal that does not exceed **\$5,330,500**.

49. Unified Credit Against Estate Tax and Generation Skipping Transfer Tax Exemption Amount (§2010, §2631)

⁹ The first figure is generated by rounding the amount of the cost-of-living increase, as prescribed by the applicable IRC provision. The figure in parentheses is the amount Bloomberg Tax expects the IRS to publish, which is generated by rounding the inflation-adjusted amount.

Bloomberg Tax 2026 Projected U.S. Tax Rates

A. Unified Credit Against Estate Tax

For an estate of any decedent dying in calendar year 2026, the basic exclusion amount is **\$15,000,000** for determining the amount of the unified credit against estate tax under §2010.

B. Generation Skipping Transfer Tax Exemption Amount

For calendar year 2026, the GST exemption amount under §2631(c) for generation-skipping transfers is **\$15,000,000**. If a taxpayer uses the entire exemption and the exemption amount increases in a future year, the taxpayer may claim the additional amount in the future year.

50. Valuation of Qualified Real Property in Decedent's Gross Estate (§2032A)

For an estate of a decedent dying in calendar year 2026, if the executor elects to use the special use valuation method under §2032A for qualified real property, the aggregate decrease in the value of qualified real property resulting from electing to use §2032A for purposes of the estate tax cannot exceed **\$1,460,000**.

51. Annual Exclusion for Gifts (§2503, §2523)

For calendar year 2026:

- (1) The amount of gifts to any person (other than gifts of future interests in property) that are not included in the total amount of taxable gifts under §2503 made during that year is **\$19,000**.
- (2) The amount of gifts to a spouse who is not a citizen of the United States (other than gifts of future interests in property) that are not included in the total amount of taxable gifts under §2503 and §2523(i)(2) made during that year is **\$194,000**.

52. Tax on Certain Uses of Crude Oil and Petroleum Products (§4611)

For 2026, the tax imposed under §4611(a) is the sum of two amounts: (1) the Hazardous Substance Superfund financing rate, which is **\$0.18** per barrel for 2026, and (2) the Oil Spill Liability Trust Fund financing rate, which is \$0.09 per barrel and is not adjusted for inflation.

Thus, for 2026, the tax imposed under §4611(a) on crude oil received at a U.S. refinery and petroleum products entered into the United States for consumption, use, or warehousing is **\$0.27** per barrel.

53. Shared Responsibility for Employers Regarding Health Coverage (§4980H)

A. Large Employers Not Offering Health Coverage

For calendar years beginning in 2026, the monthly assessable payment imposed under §4980H(a) on applicable large employers failing to offer their full-time employees (and their

dependents) the opportunity to enroll in minimum essential coverage under an eligible employer-sponsored plan for any month is the product of 1/12 of **\$3,340** and the number of individuals employed by the employer as full-time employees during such month (reduced by 30).

B. Large Employers Offering Coverage with Employees Who Qualify for Premium Tax Credits or Cost-Sharing Reductions

For calendar years beginning in 2026, the monthly assessable payment imposed under §4980H(b) on applicable large employers that offer their full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage under an eligible employer-sponsored plan for any month is the product of 1/12 of **\$5,010** and the number of full-time employees certified to the employer as having enrolled for such month in a qualified health plan with respect to which an applicable premium tax credit or cost-sharing reduction is allowed or paid.

54. Reporting Exception for Certain Exempt Organizations with Nondeductible Lobbying Expenditures (§6033(e)(3))

For tax years beginning in 2026, the annual per person, family, or entity dues limitation to qualify for the reporting exception under §6033(e)(3) (and section 5.05 of Rev. Proc. 98-19), regarding certain exempt organizations with nondeductible lobbying expenditures, is **\$147** or less.

55. Notice of Large Gifts Received from Foreign Persons (§6039F)

For tax years beginning in 2026, recipients of gifts from certain foreign persons may be required to report these gifts under §6039F if the aggregate value of gifts received in the tax year exceeds **\$20,573**.¹⁰

56. Persons Against Whom a Federal Tax Lien Is Not Valid (§6323)

For calendar year 2026, a federal tax lien is not valid against: (1) certain purchasers under §6323(b)(4) who purchased personal property in a casual sale for less than **\$2,000**, or (2) a mechanic's lienor under §6323(b)(7) who repaired or improved certain residential property if the contract price with the owner is not more than **\$10,010**.

57. Property Exempt from Levy (§6334(a))

For calendar year 2026, the value of property exempt from levy under §6334(a)(2) (fuel, provisions, furniture, and other household personal effects, as well as arms for personal use, livestock, and poultry) cannot exceed **\$11,980**.

The aggregate value of property exempt from levy under §6334(a)(3) (books and tools

¹⁰ In the absence of statutory or other guidance prescribing a rounding convention, Bloomberg Tax has rounded this amount to the nearest dollar.

Bloomberg Tax 2026 Projected U.S. Tax Rates

necessary for the trade, business, or profession of the taxpayer) cannot exceed **\$5,990**.

58. Exempt Amount of Wages, Salary, or Other Income (§6334(d)(4)(B))

For tax years beginning in 2026, the dollar amount used to calculate the amount determined under §6334(d)(4)(B) is **\$5,250** (**\$5,300**).¹¹

59. Interest on Certain Portion of Estate Tax Payable in Installments (§6601(j))

For an estate of a decedent dying in calendar year 2026, the dollar amount used to determine the “2-percent portion” (for purposes of calculating interest under §6601(j)) of the estate tax extended as provided in §6166 is **\$1,940,000**.

60. Failure to File Tax Return (§6651)

For a return required to be filed in 2026, the amount of the addition to tax under §6651(a) for failure to file a tax return within 60 days of the due date of such return (determined with regard to any extensions of time for filing) will not be less than the lesser of **\$535** or 100% of the amount required to be shown as tax on the return.

61. Failure to File Certain Information Returns, Registration Statements, etc. (§6652)

For returns and disclosures required to be filed in 2026, the penalty amounts under §6652(c) are set forth below.

A. Failure to File a Return Required Under §6033(a)(1) (Relating to Returns by Exempt Organizations) or §6012(a)(6) (Relating to Returns by Political Organizations)

Scenario	Daily Penalty	Maximum Penalty
Organization (§6652(c)(1)(A))	\$25	Lesser of (i) \$13,000 or (ii) 5% of gross receipts for year
Organization with Gross Receipts Greater than \$1,339,500 (§6652(c)(1)(A))	\$130	\$66,500
Managers (§6652(c)(1)(B))	\$10	\$6,500
Public Inspection of Annual Returns and Reports (§6652(c)(1)(C))	\$25	\$13,000
Public Inspection of Applications for Exemption and Notice of Status (§6652(c)(1)(D))	\$25	No limit

B. Failure to File a Return Required Under §6034 (Relating to Returns by Certain Trusts) or §6043(b) (Relating to Terminations, etc., of Exempt Organizations)

¹¹ The first figure is generated by rounding the amount of the cost-of-living increase, as prescribed by the applicable IRC provision. The figure in parentheses is the amount Bloomberg Tax expects the IRS to publish, which is generated by rounding the inflation-adjusted amount.

Scenario	Daily Penalty	Maximum Penalty
Organization or Trust (§6652(c)(2)(A))	\$10	\$6,500
Managers (§6652(c)(2)(B))	\$10	\$6,500
Split-Interest Trust (§6652(c)(2)(C)(ii))	\$25	\$13,000
Any Split-Interest Trust with Gross Income Greater than \$334,500 (§6652(c)(2)(C)(ii))	\$130	\$66,500

C. Failure to File a Disclosure Required Under §6033(a)(2)

Scenario	Daily Penalty	Maximum Penalty
Tax-Exempt Entity (§6652(c)(3)(A))	\$130	\$66,500
Failure to Comply with Written Demand (§6652(c)(3)(B)(ii))	\$130	\$13,000

62. Other Assessable Penalties with Respect to the Preparation of Tax Returns for Other Persons (§6695)

For a failure relating to a return or claim for refund filed in 2026, the penalty amounts under §6695 are as follows:

Scenario	Penalty Per Violation	Maximum Penalty
Failure to Furnish Copy to Taxpayer (§6695(a))	\$65	\$33,000
Failure to Sign Return (§6695(b))	\$65	\$33,000
Failure to Furnish Identifying Number (§6695(c))	\$65	\$33,000
Failure to Retain Copy or List (§6695(d))	\$65	\$33,000
Failure to File Correct Information Return (§6695(e))	\$65	\$33,000
Negotiation of Check (§6695(f))	\$665	No limit
Failure to be Diligent in Determining Eligibility for Head of Household Filing Status, Child Tax Credit, American Opportunity Tax Credit, and Earned Income Credit (§6695(g))	\$665	No limit

63. Failure to File Partnership Return (§6698)

For a return required to be filed in 2026, the dollar amount used to determine the penalty under §6698(b)(1) is **\$260** per partner.

64. Failure to File S Corporation Return (§6699)

Bloomberg Tax 2026 Projected U.S. Tax Rates

For a return required to be filed in 2026, the dollar amount used to determine the penalty under §6699(b)(1) is **\$260** per shareholder.

65.Failure to File Correct Information Returns (§6721)

A. *Persons with Average Annual Gross Receipts for the Most Recent Three Tax Years of More Than \$5,000,000*

The penalty amounts under §6721 for failures to file correct information returns required to be filed in 2026 are as follows:

Scenario	Penalty Per Return	Calendar Year Maximum
General Rule (§6721(a)(1))	\$340	\$4,191,500
Corrected on or Before 30 Days After Required Filing Date (§6721(b)(1))	\$60	\$698,500
Corrected After 30th Day But on or Before August 1 (§6721(b)(2))	\$130	\$2,095,500

B. *Persons with Average Annual Gross Receipts for the Most Recent Three Tax Years of \$5,000,000 or Less*

The penalty amounts under §6721 for failures to file correct information returns required to be filed in 2026 are as follows:

Scenario	Penalty Per Return	Calendar Year Maximum
General Rule (§6721(d)(1)(A))	\$340	\$1,397,000
Corrected on or Before 30 Days After Required Filing Date (§6721(d)(1)(B))	\$60	\$244,500
Corrected After 30th Day But on or Before August 1 (§6721(d)(1)(C))	\$130	\$698,500

C. *Penalty in Case of Intentional Disregard of the Filing Requirement (or the Correct Information Reporting Requirement)*

The penalty amounts under §6721 for failures to file correct information returns required to be filed in 2026 due to intentional disregard of the filing requirement (or the correct information reporting requirement) are as follows:

Scenario	Penalty Per Return	Calendar Year Maximum
Return other than a Return Required to be Filed Under §6045(a), §6041A(b), §6050H, §6050I, §6050J, §6050K, or §6050L (§6721(e)(2)(A))	Greater of (i) \$690 or (ii) 10% of aggregate amount of items required to be reported correctly	No limit

Return Required to be Filed Under §6045(a), §6050K, or §6050L (§6721(e)(2)(B))	Greater of (i) \$690 or (ii) 5% of aggregate amount of items required to be reported correctly	No limit
Return Required to be Filed Under §6050I(a) (§6721(e)(2)(C))	Greater of (i) \$34,930 or (ii) amount of cash received up to \$139,500	No limit
Return Required to be Filed Under §6050V (§6721(e)(2)(D))	Greater of (i) \$690 or (ii) 10% of the value of the benefit of any contract with respect to which information is required to be included on the return	No limit

66. Failure to Furnish Correct Payee Statements (§6722)

A. Persons with Average Annual Gross Receipts for the Most Recent Three Tax Years of More Than \$5,000,000

The penalty amounts under §6722 for failures to furnish correct payee statements required to be furnished in 2026 are as follows:

Scenario	Penalty Per Statement	Calendar Year Maximum
General Rule (§6722(a)(1))	\$340	\$4,191,500
Corrected on or Before 30 Days After Required Furnishing Date (§6722(b)(1))	\$60	\$698,500
Corrected After 30th Day But on or Before August 1 (§6722(b)(2))	\$130	\$2,095,500

B. Persons with Average Annual Gross Receipts for the Most Recent Three Tax Years of \$5,000,000 or Less

The penalty amounts under §6722 for failures to furnish correct payee statements required to be furnished in 2026 are as follows:

Scenario	Penalty Per Statement	Calendar Year Maximum
General Rule (§6722(d)(1)(A))	\$340	\$1,397,000
Corrected on or Before 30 Days After Required Furnishing Date (§6722(d)(1)(B))	\$60	\$244,500

Corrected After 30th Day But on or Before August 1 (§6722(d)(1)(C))	\$130	\$698,500
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C. Penalty in Cases of Intentional Disregard of the Requirement to Furnish a Payee Statement (or the Correct Information Reporting Requirement)

The penalty amounts under §6722 for failures to furnish correct payee statements required to be furnished in 2026 due to intentional disregard of the requirement to furnish a payee statement (or the correct information reporting requirement) are as follows:

Scenario	Penalty Per Statement	Calendar Year Maximum
Payee Statement other than a Statement Required Under §6045(b), §6041A(e) (in respect of a return required under §6041A(b)), §6050H(d), §6050J(e), §6050K(b), or §6050L(c) (§6722(e)(2)(A))	Greater of (i) \$690 or (ii) 10% of aggregate amount of items required to be reported correctly	No limit
Payee Statement Required Under §6045(b), §6050K(b), or §6050L(c) (§6722(e)(2)(B))	Greater of (i) \$690 or (ii) 5% of aggregate amount of items required to be reported correctly	No limit

67. Failure to Comply with Information Reporting Requirements under §6039K (§6726)

For tax years beginning in 2026, a failure to comply with information reporting requirements relating to a qualified opportunity fund and qualified rural opportunity funds under §6039K results in the following penalty amounts under §6726:

Scenario	Daily Penalty	Maximum Penalty
Failure to File	\$510	\$10,000
Failure to File Due to Intentional Disregard	\$2,550	\$51,000

For tax years beginning in 2026, a failure to comply with information reporting requirements relating to a “large” qualified opportunity fund under §6039K results in the following penalty amounts under §6726:

Bloomberg Tax 2026 Projected U.S. Tax Rates

Scenario	Daily Penalty	Maximum Penalty
Failure to File	\$510	\$51,000
Failure to File Due to Intentional Disregard	\$2,550	\$255,000

For calendar year 2026, a “large” qualified opportunity fund is defined as a fund with gross assets (determined on the last day of the taxable year) exceeding **\$10,230,000**.

68. Revocation or Denial of Passport (§7345(b)(1))

For calendar year 2026, the threshold amount for seriously delinquent tax debt under §7345(b)(1) is **\$66,000**.

69. Attorney Fee Awards (§7430)

For fees incurred in calendar year 2026, the attorney fee award limitation under §7430(c)(1)(B)(iii) is **\$260** per hour.

70. Periodic Payments Received Under Qualified Long-Term Care Insurance Contracts or Under Certain Life Insurance Contracts (§7702B(d))

For calendar year 2026, the stated dollar amount of the per diem limitation under §7702B(d)(4), regarding periodic payments received under a qualified long-term care insurance contract or periodic payments received under a life insurance contract that are treated as paid by reason of the death of a chronically ill individual, is **\$425 (\$420)**.¹²

71. Qualified Small Employer Health Insurance Arrangements (§9831)

For tax years beginning in 2026, to qualify as a qualified small employer health reimbursement arrangement under §9831(d), the arrangement must provide that the total amount of payments and reimbursements for any year cannot exceed **\$6,450 (\$13,100** for family coverage).

¹² The first figure is generated by rounding the amount of the cost-of-living increase, as prescribed by the applicable IRC provision. The figure in parentheses is the amount Bloomberg Tax expects the IRS to publish, which is generated by rounding the inflation-adjusted amount.

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