2026 Federal Income Tax Brackets

Tax year 2026 - returns generally filed in 2027 - rates apply to taxable income

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pennycalc.com/tax-brackets/2026/

2026 standard deduction

$16,100
Single

$32,200
Married filing jointly

$24,150
Head of household

$16,100
Married filing separately

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

How to read this sheet

Federal income tax is progressive: each rate applies only to taxable income inside that band. Taxable income is generally after deductions.
This quick reference does not include credits, itemized deductions, capital gains, AMT, self-employment tax, state tax, or special deductions.