

**EMPLOYED PERSONS
2026 TAX CHART**

	Federal Insurance Contributions Act Taxes			
Monthly Gross Wages	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (6.2%)*, **	Medicare's Hospital Insurance Program (Medicare) Tax (1.45%)*	Federal Income Tax***	Net Monthly Income
\$100.00	\$6.20	\$1.45	\$0.00	\$92.35
\$150.00	\$9.30	\$2.18	\$0.00	\$138.52
\$200.00	\$12.40	\$2.90	\$0.00	\$184.70
\$250.00	\$15.50	\$3.63	\$0.00	\$230.87
\$300.00	\$18.60	\$4.35	\$0.00	\$277.05
\$350.00	\$21.70	\$5.08	\$0.00	\$323.22
\$400.00	\$24.80	\$5.80	\$0.00	\$369.40
\$450.00	\$27.90	\$6.52	\$0.00	\$415.58
\$500.00	\$31.00	\$7.25	\$0.00	\$461.75
\$550.00	\$34.10	\$7.98	\$0.00	\$507.92
\$600.00	\$37.20	\$8.70	\$0.00	\$554.10
\$650.00	\$40.30	\$9.43	\$0.00	\$600.27
\$700.00	\$43.40	\$10.15	\$0.00	\$646.45
\$750.00	\$46.50	\$10.88	\$0.00	\$692.62
\$800.00	\$49.60	\$11.60	\$0.00	\$738.80
\$850.00	\$52.70	\$12.33	\$0.00	\$784.97
\$900.00	\$55.80	\$13.05	\$0.00	\$831.15
\$950.00	\$58.90	\$13.78	\$0.00	\$877.32
\$1,000.00	\$62.00	\$14.50	\$0.00	\$923.50
\$1,050.00	\$65.10	\$15.23	\$0.00	\$969.67
\$1,100.00	\$68.20	\$15.95	\$0.00	\$1,015.85
\$1,150.00	\$71.30	\$16.68	\$0.00	\$1,062.02
\$1,200.00	\$74.40	\$17.40	\$0.00	\$1,108.20
\$1,256.67****	\$77.91	\$18.22	\$0.00	\$1,160.54
\$1,300.00	\$80.60	\$18.85	\$0.00	\$1,200.55
\$1,400.00	\$86.80	\$20.30	\$5.83	\$1,287.07
\$1,500.00	\$93.00	\$21.75	\$15.83	\$1,369.42
\$1,600.00	\$99.20	\$23.20	\$25.83	\$1,451.77
\$1,700.00	\$105.40	\$24.65	\$35.83	\$1,534.12
\$1,800.00	\$111.60	\$26.10	\$45.83	\$1,616.47
\$1,900.00	\$117.80	\$27.55	\$55.83	\$1,698.82
\$2,000.00	\$124.00	\$29.00	\$65.83	\$1,781.17
\$2,100.00	\$130.20	\$30.45	\$75.83	\$1,863.52
\$2,200.00	\$136.40	\$31.90	\$85.83	\$1,945.87
\$2,300.00	\$142.60	\$33.35	\$95.83	\$2,028.22
\$2,400.00	\$148.80	\$34.80	\$106.33	\$2,110.07
\$2,500.00	\$155.00	\$36.25	\$118.33	\$2,190.42
\$2,600.00	\$161.20	\$37.70	\$130.33	\$2,270.77
\$2,700.00	\$167.40	\$39.15	\$142.33	\$2,351.12
\$2,800.00	\$173.60	\$40.60	\$154.33	\$2,431.47
\$2,900.00	\$179.80	\$42.05	\$166.33	\$2,511.82
\$3,000.00	\$186.00	\$43.50	\$178.33	\$2,592.17
\$3,100.00	\$192.20	\$44.95	\$190.33	\$2,672.52
\$3,200.00	\$198.40	\$46.40	\$202.33	\$2,752.87
\$3,300.00	\$204.60	\$47.85	\$214.33	\$2,833.22
\$3,400.00	\$210.80	\$49.30	\$226.33	\$2,913.57
\$3,500.00	\$217.00	\$50.75	\$238.33	\$2,993.92
\$3,600.00	\$223.20	\$52.20	\$250.33	\$3,074.27
\$3,700.00	\$229.40	\$53.65	\$262.33	\$3,154.62
\$3,800.00	\$235.60	\$55.10	\$274.33	\$3,234.97
\$3,900.00	\$241.80	\$56.55	\$286.33	\$3,315.32
\$4,000.00	\$248.00	\$58.00	\$298.33	\$3,395.67
\$4,100.00	\$254.20	\$59.45	\$310.33	\$3,476.02
\$4,200.00	\$260.40	\$60.90	\$322.33	\$3,556.37
\$4,300.00	\$266.60	\$62.35	\$334.33	\$3,636.72
\$4,400.00	\$272.80	\$63.80	\$346.33	\$3,717.07
\$4,500.00	\$279.00	\$65.25	\$358.33	\$3,797.42
\$4,600.00	\$285.20	\$66.70	\$370.33	\$3,877.77
\$4,700.00	\$291.40	\$68.15	\$382.33	\$3,958.12
\$4,800.00	\$297.60	\$69.60	\$394.33	\$4,038.47
\$4,900.00	\$303.80	\$71.05	\$406.33	\$4,118.82
\$5,000.00	\$310.00	\$72.50	\$418.33	\$4,199.17
\$5,100.00	\$316.20	\$73.95	\$430.33	\$4,279.52
\$5,200.00	\$322.40	\$75.40	\$442.33	\$4,359.87
\$5,300.00	\$328.60	\$76.85	\$454.33	\$4,440.22
\$5,400.00	\$334.80	\$78.30	\$466.33	\$4,520.57

\$5,500.00	\$341.00	\$79.75	\$478.33	\$4,600.92
\$5,600.00	\$347.20	\$81.20	\$496.17	\$4,675.43
\$5,700.00	\$353.40	\$82.65	\$518.17	\$4,745.78
\$5,800.00	\$359.60	\$84.10	\$540.17	\$4,816.13
\$5,900.00	\$365.80	\$85.55	\$562.17	\$4,886.48
\$6,000.00	\$372.00	\$87.00	\$584.17	\$4,956.83
\$6,100.00	\$378.20	\$88.45	\$606.17	\$5,027.18
\$6,200.00	\$384.40	\$89.90	\$628.17	\$5,097.53
\$6,300.00	\$390.60	\$91.35	\$650.17	\$5,167.88
\$6,400.00	\$396.80	\$92.80	\$672.17	\$5,238.23
\$6,500.00	\$403.00	\$94.25	\$694.17	\$5,308.58
\$6,600.00	\$409.20	\$95.70	\$716.17	\$5,378.93
\$6,700.00	\$415.40	\$97.15	\$738.17	\$5,449.28
\$6,800.00	\$421.60	\$98.60	\$760.17	\$5,519.63
\$6,900.00	\$427.80	\$100.05	\$782.17	\$5,589.98
\$7,000.00	\$434.00	\$101.50	\$804.17	\$5,660.33
\$7,100.00	\$440.20	\$102.95	\$826.17	\$5,730.68
\$7,200.00	\$446.40	\$104.40	\$848.17	\$5,801.03
\$7,300.00	\$452.60	\$105.85	\$870.17	\$5,871.38
\$7,400.00	\$458.80	\$107.30	\$892.17	\$5,941.73
\$7,500.00	\$465.00	\$108.75	\$914.17	\$6,012.08
\$7,600.00	\$471.20	\$110.20	\$936.17	\$6,082.43
\$7,700.00	\$477.40	\$111.65	\$958.17	\$6,152.78
\$7,800.00	\$483.60	\$113.10	\$980.17	\$6,223.13
\$7,900.00	\$489.80	\$114.55	\$1,002.17	\$6,293.48
\$8,000.00	\$496.00	\$116.00	\$1,024.17	\$6,363.83
\$8,100.00	\$502.20	\$117.45	\$1,046.17	\$6,434.18
\$8,200.00	\$508.40	\$118.90	\$1,068.17	\$6,504.53
\$8,300.00	\$514.60	\$120.35	\$1,090.17	\$6,574.88
\$8,400.00	\$520.80	\$121.80	\$1,112.17	\$6,645.23
\$8,500.00	\$527.00	\$123.25	\$1,134.17	\$6,715.58
\$8,600.00	\$533.20	\$124.70	\$1,156.17	\$6,785.93
\$8,700.00	\$539.40	\$126.15	\$1,178.17	\$6,856.28
\$8,800.00	\$545.60	\$127.60	\$1,200.17	\$6,926.63
\$8,900.00	\$551.80	\$129.05	\$1,222.17	\$6,996.98
\$9,000.00	\$558.00	\$130.50	\$1,244.17	\$7,067.33
\$9,100.00	\$564.20	\$131.95	\$1,266.17	\$7,137.68
\$9,200.00	\$570.40	\$133.40	\$1,288.17	\$7,208.03
\$9,300.00	\$576.60	\$134.85	\$1,310.17	\$7,278.38
\$9,400.00	\$582.80	\$136.30	\$1,332.17	\$7,348.73
\$9,500.00	\$589.00	\$137.75	\$1,354.17	\$7,419.08
\$9,600.00	\$595.20	\$139.20	\$1,376.17	\$7,489.43
\$9,700.00	\$601.40	\$140.65	\$1,398.17	\$7,559.78
\$9,800.00	\$607.60	\$142.10	\$1,420.17	\$7,630.13
\$9,900.00	\$613.80	\$143.55	\$1,442.17	\$7,700.48
\$10,000.00	\$620.00	\$145.00	\$1,464.17	\$7,770.83
\$10,100.00	\$626.20	\$146.45	\$1,486.17	\$7,841.18
\$10,200.00	\$632.40	\$147.90	\$1,509.17	\$7,910.53
\$10,300.00	\$638.60	\$149.35	\$1,533.17	\$7,978.88
\$10,400.00	\$644.80	\$150.80	\$1,557.17	\$8,047.23
\$10,500.00	\$651.00	\$152.25	\$1,581.17	\$8,115.58
\$10,600.00	\$657.20	\$153.70	\$1,605.17	\$8,183.93
\$10,700.00	\$663.40	\$155.15	\$1,629.17	\$8,252.28
\$10,800.00	\$669.60	\$156.60	\$1,653.17	\$8,320.63
\$10,900.00	\$675.80	\$158.05	\$1,677.17	\$8,388.98
\$11,000.00	\$682.00	\$159.50	\$1,701.17	\$8,457.33
\$11,100.00	\$688.20	\$160.95	\$1,725.17	\$8,525.68
\$11,200.00	\$694.40	\$162.40	\$1,749.17	\$8,594.03
\$11,300.00	\$700.60	\$163.85	\$1,773.17	\$8,662.38
\$11,400.00	\$706.80	\$165.30	\$1,797.17	\$8,730.73
\$11,500.00	\$713.00	\$166.75	\$1,821.17	\$8,799.08
\$11,600.00	\$719.20	\$168.20	\$1,845.17	\$8,867.43
\$11,700.00	\$725.40	\$169.65	\$1,869.17	\$8,935.78
\$11,800.00	\$731.60	\$171.10	\$1,893.17	\$9,004.13
\$11,900.00	\$737.80	\$172.55	\$1,917.17	\$9,072.48
\$12,000.00	\$744.00	\$174.00	\$1,941.17	\$9,140.83
\$12,100.00	\$750.20	\$175.45	\$1,965.17	\$9,209.18
\$12,200.00	\$756.40	\$176.90	\$1,989.17	\$9,277.53
\$12,300.00	\$762.60	\$178.35	\$2,013.17	\$9,345.88
\$12,400.00	\$768.80	\$179.80	\$2,037.17	\$9,414.23
\$12,500.00	\$775.00	\$181.25	\$2,061.17	\$9,482.58

\$12,600.00	\$781.20	\$182.70	\$2,085.17	\$9,550.93
\$12,700.00	\$787.40	\$184.15	\$2,109.17	\$9,619.28
\$12,800.00	\$793.60	\$185.60	\$2,133.17	\$9,687.63
\$12,900.00	\$799.80	\$187.05	\$2,157.17	\$9,755.98
\$13,000.00	\$806.00	\$188.50	\$2,181.17	\$9,824.33
\$13,100.00	\$812.20	\$189.95	\$2,205.17	\$9,892.68
\$13,200.00	\$818.40	\$191.40	\$2,229.17	\$9,961.03
\$13,300.00	\$824.60	\$192.85	\$2,253.17	\$10,029.38
\$13,400.00	\$830.80	\$194.30	\$2,277.17	\$10,097.73
\$13,500.00	\$837.00	\$195.75	\$2,301.17	\$10,166.08
\$13,600.00	\$843.20	\$197.20	\$2,325.17	\$10,234.43
\$13,700.00	\$849.40	\$198.65	\$2,349.17	\$10,302.78
\$13,800.00	\$855.60	\$200.10	\$2,373.17	\$10,371.13
\$13,900.00	\$861.80	\$201.55	\$2,397.17	\$10,439.48
\$14,000.00	\$868.00	\$203.00	\$2,421.17	\$10,507.83
\$14,100.00	\$874.20	\$204.45	\$2,445.17	\$10,576.18
\$14,200.00	\$880.40	\$205.90	\$2,469.17	\$10,644.53
\$14,300.00	\$886.60	\$207.35	\$2,493.17	\$10,712.88
\$14,400.00	\$892.80	\$208.80	\$2,517.17	\$10,781.23
\$14,500.00	\$899.00	\$210.25	\$2,541.17	\$10,849.58
\$14,600.00	\$905.20	\$211.70	\$2,565.17	\$10,917.93
\$14,700.00	\$911.40	\$213.15	\$2,589.17	\$10,986.28
\$14,800.00	\$917.60	\$214.60	\$2,613.17	\$11,054.63
\$14,900.00	\$923.80	\$216.05	\$2,637.17	\$11,122.98
\$15,000.00	\$930.00	\$217.50	\$2,661.17	\$11,191.33
\$15,100.00	\$936.20	\$218.95	\$2,685.17	\$11,259.68
\$15,200.00	\$942.40	\$220.40	\$2,709.17	\$11,328.03
\$15,300.00	\$948.60	\$221.85	\$2,733.17	\$11,396.38
\$15,375.00**	\$953.25	\$222.94	\$2,751.17	\$11,447.64
\$15,400.00	\$953.25	\$223.30	\$2,757.17	\$11,466.28
\$15,500.00	\$953.25	\$224.75	\$2,781.17	\$11,540.83
\$15,600.00	\$953.25	\$226.20	\$2,805.17	\$11,615.38
\$15,700.00	\$953.25	\$227.65	\$2,829.17	\$11,689.93
\$15,713.51*****	\$953.25	\$227.85	\$2,832.41	\$11,700.00

Footnotes to Employed Persons 2026 Tax Chart:

References to “the Code” refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.).

* An employed person not subject to the Old-Age, Survivors and Disability Insurance Program “OASDI” (Social Security) tax and Medicare’s Hospital Insurance Program (Medicare) tax will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.

** In 2026 the maximum level of Monthly Gross Wages for an employed person subject to the 6.2% Social Security tax is \$184,500 per year, or \$15,375 per month ($\$184,500 / 12 = \$15,375$). The maximum monthly Social Security Tax in 2026 is \$953.25 based on the maximum OASDI Contribution and Benefit Base amount of \$184,500 for 2026.

Monthly Gross Wages	\$184,500 for the year, or \$15,375 monthly average
Social Security tax rate = 6.2%	<p>\$184,500 is equal to the 2026 OASDI contribution and benefit base, so \$184,500 is taxed at this rate.</p> <p>$\\$184,500 \times .062 = \\$11,439$ for the year, or \$953.25 monthly average</p>

*** These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer taking the standard deduction (\$16,100). The standard deduction is subtracted according to Section 63(c) of the Code.

Note: Section 154.061 requires the Title IV-D agency to promulgate tax charts to compute net monthly income, subtracting from gross income social security taxes and federal income tax withholding for a single person claiming one personal exemption and the standard deduction. In 2025, under Section 151(d)(5) of the Code, the deduction for personal exemptions was permanently terminated.

Examples:

Monthly Gross Wages	\$72,000 for the year, or \$6,000 monthly average	\$132,000 for the year, or \$11,000 monthly average
Standard Deduction Section 63(c) of the Code	\$16,100	\$16,100
Income amount to be used in the income tax computation	$\$72,000 - \$16,100 = \$55,900$	$\$132,000 - \$16,100 = \$115,900$
Income tax computation for 2026	<p><i>If taxable income is over \$50,400 but not over \$105,700, the tax is \$5,800 plus 22% of the excess over \$50,400 (Section 1(j) of the Code)</i></p> <p>$\\$5,800 + ((\\$55,900 - \\$50,400) \times .22) = \\$7,010$ for the year, or \$584.17 monthly average</p>	<p><i>If taxable income is over \$105,700 but not over \$201,775, the tax is \$17,966 plus 24% of the excess over \$105,700 (Section 1(j) of the Code)</i></p> <p>$\\$17,966 + ((\\$115,900 - \\$105,700) \times .24) = 20,414$ for the year, or \$1,701.17 monthly average</p>

**** This amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year.

Federal Minimum Wage = \$7.25 per hour	$\$7.25 \times 40 \text{ hours per week} \times 52 \text{ weeks per year} = \$15,080 \text{ per year}$
Monthly average	$\$15,080 / 12 = \$1,256.67 \text{ monthly average}$

***** This amount represents the point where the monthly gross wages of an employed individual would result in \$11,700.00 of net resources. Texas Family Code section 154.125(a) provides “The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor’s monthly net resources are not greater than the maximum amount of net resources to which the statutory guidelines are applicable, as most recently published by the Title IV-D agency in the Texas Register.” Effective September 1, 2025, the adjusted amount determined under Subsection (a-1) is \$11,700.00. Texas Family Code section 154.126(a) provides, “If the obligor’s net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor’s net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child.” The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

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Citations Relating to Employed Persons 2026 Tax Chart:

1. Old-Age, Survivors and Disability Insurance Tax

(a) Contribution Base

- (1) Social Security Administration’s notice appearing in 90 Fed. Reg. 49050 (November 3, 2025)
- (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

(b) Tax Rate

- (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))

2. Hospital (Medicare) Insurance Tax

(a) Contribution Base

- (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

(b) Tax Rate

- (1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))

3. Federal Income Tax

(a) Tax Rate Schedule for 2026 for Single Taxpayers

- (1) Revenue Procedure 2025-32, Section 4.01, Table 3 which appears in Internal Revenue Bulletin 2025-45, dated November 3, 2025
- (2) Section 1(j) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))

(b) Standard Deduction

- (1) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) Personal exemptions under Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d)), were terminated July 4, 2025

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 50 Tex. Reg. 5351 (August 15, 2025)