

SELF-EMPLOYED PERSONS 2026 TAX CHART				
	Federal Insurance Contribution Act Taxes			
Monthly Self-Employment Income*	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (12.4%)**, ***	Medicare's Hospital Insurance Program (Medicare) Tax (2.9%)**	Federal Income Tax****	Net Monthly Income
\$100.00	\$11.45	\$2.68	\$0.00	\$85.87
\$150.00	\$17.18	\$4.02	\$0.00	\$128.80
\$200.00	\$22.90	\$5.36	\$0.00	\$171.74
\$250.00	\$28.63	\$6.70	\$0.00	\$214.67
\$300.00	\$34.35	\$8.03	\$0.00	\$257.62
\$350.00	\$40.08	\$9.37	\$0.00	\$300.55
\$400.00	\$45.81	\$10.71	\$0.00	\$343.48
\$450.00	\$51.53	\$12.05	\$0.00	\$386.42
\$500.00	\$57.26	\$13.39	\$0.00	\$429.35
\$550.00	\$62.98	\$14.73	\$0.00	\$472.29
\$600.00	\$68.71	\$16.07	\$0.00	\$515.22
\$650.00	\$74.43	\$17.41	\$0.00	\$558.16
\$700.00	\$80.16	\$18.75	\$0.00	\$601.09
\$750.00	\$85.89	\$20.09	\$0.00	\$644.02
\$800.00	\$91.61	\$21.43	\$0.00	\$686.96
\$850.00	\$97.34	\$22.76	\$0.00	\$729.90
\$900.00	\$103.06	\$24.10	\$0.00	\$772.84
\$950.00	\$108.79	\$25.44	\$0.00	\$815.77
\$1,000.00	\$114.51	\$26.78	\$0.00	\$858.71
\$1,050.00	\$120.24	\$28.12	\$0.00	\$901.64
\$1,100.00	\$125.97	\$29.46	\$0.00	\$944.57
\$1,150.00	\$131.69	\$30.80	\$0.00	\$987.51
\$1,200.00	\$137.42	\$32.14	\$0.00	\$1,030.44
\$1,300.00	\$148.87	\$34.82	\$0.00	\$1,116.31
\$1,400.00	\$160.32	\$37.49	\$0.00	\$1,202.19
\$1,500.00	\$171.77	\$40.17	\$5.24	\$1,282.82
\$1,600.00	\$183.22	\$42.85	\$14.53	\$1,359.40
\$1,700.00	\$194.67	\$45.53	\$23.82	\$1,435.98
\$1,800.00	\$206.13	\$48.21	\$33.12	\$1,512.54
\$1,900.00	\$217.58	\$50.88	\$42.41	\$1,589.13
\$2,000.00	\$229.03	\$53.56	\$51.70	\$1,665.71
\$2,100.00	\$240.48	\$56.24	\$61.00	\$1,742.28
\$2,200.00	\$251.93	\$58.92	\$70.29	\$1,818.86
\$2,300.00	\$263.38	\$61.60	\$79.58	\$1,895.44
\$2,400.00	\$274.83	\$64.28	\$88.88	\$1,972.01
\$2,500.00	\$286.29	\$66.95	\$98.17	\$2,048.59
\$2,600.00	\$297.74	\$69.63	\$108.29	\$2,124.34
\$2,700.00	\$309.19	\$72.31	\$119.44	\$2,199.06
\$2,800.00	\$320.64	\$74.99	\$130.60	\$2,273.77
\$2,900.00	\$332.09	\$77.67	\$141.75	\$2,348.49
\$3,000.00	\$343.54	\$80.34	\$152.90	\$2,423.22
\$3,100.00	\$354.99	\$83.02	\$164.05	\$2,497.94
\$3,200.00	\$366.44	\$85.70	\$175.20	\$2,572.66
\$3,300.00	\$377.90	\$88.38	\$186.36	\$2,647.36
\$3,400.00	\$389.35	\$91.06	\$197.51	\$2,722.08
\$3,500.00	\$400.80	\$93.74	\$208.66	\$2,796.80
\$3,600.00	\$412.25	\$96.41	\$219.81	\$2,871.53
\$3,700.00	\$423.70	\$99.09	\$230.97	\$2,946.24
\$3,800.00	\$435.15	\$101.77	\$242.12	\$3,020.96
\$3,900.00	\$446.60	\$104.45	\$253.27	\$3,095.68
\$4,000.00	\$458.06	\$107.13	\$264.42	\$3,170.39
\$4,100.00	\$469.51	\$109.80	\$275.57	\$3,245.12
\$4,200.00	\$480.96	\$112.48	\$286.73	\$3,319.83
\$4,300.00	\$492.41	\$115.16	\$297.88	\$3,394.55
\$4,400.00	\$503.86	\$117.84	\$309.03	\$3,469.27
\$4,500.00	\$515.31	\$120.52	\$320.18	\$3,543.99
\$4,600.00	\$526.76	\$123.19	\$331.34	\$3,618.71
\$4,700.00	\$538.22	\$125.87	\$342.49	\$3,693.42
\$4,800.00	\$549.67	\$128.55	\$353.64	\$3,768.14
\$4,900.00	\$561.12	\$131.23	\$364.79	\$3,842.86
\$5,000.00	\$572.57	\$133.91	\$375.94	\$3,917.58
\$5,100.00	\$584.02	\$136.59	\$387.10	\$3,992.29
\$5,200.00	\$595.47	\$139.26	\$398.25	\$4,067.02
\$5,300.00	\$606.92	\$141.94	\$409.40	\$4,141.74
\$5,400.00	\$618.38	\$144.62	\$420.55	\$4,216.45
\$5,500.00	\$629.83	\$147.30	\$431.71	\$4,291.16
\$5,600.00	\$641.28	\$149.98	\$442.86	\$4,365.88

\$5,700.00	\$652.73	\$152.65	\$454.01	\$4,440.61
\$5,800.00	\$664.18	\$155.33	\$465.16	\$4,515.33
\$5,900.00	\$675.63	\$158.01	\$476.31	\$4,590.05
\$6,000.00	\$687.08	\$160.69	\$490.91	\$4,661.32
\$6,100.00	\$698.54	\$163.37	\$511.36	\$4,726.73
\$6,200.00	\$709.99	\$166.05	\$531.80	\$4,792.16
\$6,300.00	\$721.44	\$168.72	\$552.25	\$4,857.59
\$6,400.00	\$732.89	\$171.40	\$572.69	\$4,923.02
\$6,500.00	\$744.34	\$174.08	\$593.14	\$4,988.44
\$6,600.00	\$755.79	\$176.76	\$613.59	\$5,053.86
\$6,700.00	\$767.24	\$179.44	\$634.03	\$5,119.29
\$6,800.00	\$778.70	\$182.11	\$654.48	\$5,184.71
\$6,900.00	\$790.15	\$184.79	\$674.92	\$5,250.14
\$7,000.00	\$801.60	\$187.47	\$695.37	\$5,315.56
\$7,100.00	\$813.05	\$190.15	\$715.81	\$5,380.99
\$7,200.00	\$824.50	\$192.83	\$736.26	\$5,446.41
\$7,300.00	\$835.95	\$195.50	\$756.71	\$5,511.84
\$7,400.00	\$847.40	\$198.18	\$777.15	\$5,577.27
\$7,500.00	\$858.86	\$200.86	\$797.60	\$5,642.68
\$7,600.00	\$870.31	\$203.54	\$818.04	\$5,708.11
\$7,700.00	\$881.76	\$206.22	\$838.49	\$5,773.53
\$7,800.00	\$893.21	\$208.90	\$858.93	\$5,838.96
\$7,900.00	\$904.66	\$211.57	\$879.38	\$5,904.39
\$8,000.00	\$916.11	\$214.25	\$899.83	\$5,969.81
\$8,100.00	\$927.56	\$216.93	\$920.27	\$6,035.24
\$8,200.00	\$939.01	\$219.61	\$940.72	\$6,100.66
\$8,300.00	\$950.47	\$222.29	\$961.16	\$6,166.08
\$8,400.00	\$961.92	\$224.96	\$981.61	\$6,231.51
\$8,500.00	\$973.37	\$227.64	\$1,002.06	\$6,296.93
\$8,600.00	\$984.82	\$230.32	\$1,022.50	\$6,362.36
\$8,700.00	\$996.27	\$233.00	\$1,042.95	\$6,427.78
\$8,800.00	\$1,007.72	\$235.68	\$1,063.39	\$6,493.21
\$8,900.00	\$1,019.17	\$238.36	\$1,083.84	\$6,558.63
\$9,000.00	\$1,030.63	\$241.03	\$1,104.28	\$6,624.06
\$9,100.00	\$1,042.08	\$243.71	\$1,124.73	\$6,689.48
\$9,200.00	\$1,053.53	\$246.39	\$1,145.18	\$6,754.90
\$9,300.00	\$1,064.98	\$249.07	\$1,165.62	\$6,820.33
\$9,400.00	\$1,076.43	\$251.75	\$1,186.07	\$6,885.75
\$9,500.00	\$1,087.88	\$254.42	\$1,206.51	\$6,951.19
\$9,600.00	\$1,099.33	\$257.10	\$1,226.96	\$7,016.61
\$9,700.00	\$1,110.79	\$259.78	\$1,247.40	\$7,082.03
\$9,800.00	\$1,122.24	\$262.46	\$1,267.85	\$7,147.45
\$9,900.00	\$1,133.69	\$265.14	\$1,288.30	\$7,212.87
\$10,000.00	\$1,145.14	\$267.81	\$1,308.74	\$7,278.31
\$10,100.00	\$1,156.59	\$270.49	\$1,329.19	\$7,343.73
\$10,200.00	\$1,168.04	\$273.17	\$1,349.63	\$7,409.16
\$10,300.00	\$1,179.49	\$275.85	\$1,370.08	\$7,474.58
\$10,400.00	\$1,190.95	\$278.53	\$1,390.52	\$7,540.00
\$10,500.00	\$1,202.40	\$281.21	\$1,410.97	\$7,605.42
\$10,600.00	\$1,213.85	\$283.88	\$1,431.42	\$7,670.85
\$10,700.00	\$1,225.30	\$286.56	\$1,451.86	\$7,736.28
\$10,800.00	\$1,236.75	\$289.24	\$1,472.31	\$7,801.70
\$10,900.00	\$1,248.20	\$291.92	\$1,492.75	\$7,867.13
\$11,000.00	\$1,259.65	\$294.60	\$1,514.66	\$7,931.09
\$11,100.00	\$1,271.11	\$297.27	\$1,536.96	\$7,994.66
\$11,200.00	\$1,282.56	\$299.95	\$1,559.27	\$8,058.22
\$11,300.00	\$1,294.01	\$302.63	\$1,581.57	\$8,121.79
\$11,400.00	\$1,305.46	\$305.31	\$1,603.87	\$8,185.36
\$11,500.00	\$1,316.91	\$307.99	\$1,626.18	\$8,248.92
\$11,600.00	\$1,328.36	\$310.67	\$1,648.48	\$8,312.49
\$11,700.00	\$1,339.81	\$313.34	\$1,670.79	\$8,376.06
\$11,800.00	\$1,351.27	\$316.02	\$1,693.09	\$8,439.62
\$11,900.00	\$1,362.72	\$318.70	\$1,715.40	\$8,503.18
\$12,000.00	\$1,374.17	\$321.38	\$1,737.70	\$8,566.75
\$12,100.00	\$1,385.62	\$324.06	\$1,760.01	\$8,630.31
\$12,200.00	\$1,397.07	\$326.73	\$1,782.31	\$8,693.89
\$12,300.00	\$1,408.52	\$329.41	\$1,804.61	\$8,757.46
\$12,400.00	\$1,419.97	\$332.09	\$1,826.92	\$8,821.02
\$12,500.00	\$1,431.42	\$334.77	\$1,849.22	\$8,884.59
\$12,600.00	\$1,442.88	\$337.45	\$1,871.53	\$8,948.14
\$12,700.00	\$1,454.33	\$340.13	\$1,893.83	\$9,011.71

\$12,800.00	\$1,465.78	\$342.80	\$1,916.14	\$9,075.28
\$12,900.00	\$1,477.23	\$345.48	\$1,938.44	\$9,138.85
\$13,000.00	\$1,488.68	\$348.16	\$1,960.75	\$9,202.41
\$13,100.00	\$1,500.13	\$350.84	\$1,983.05	\$9,265.98
\$13,200.00	\$1,511.58	\$353.52	\$2,005.35	\$9,329.55
\$13,300.00	\$1,523.04	\$356.19	\$2,027.66	\$9,393.11
\$13,400.00	\$1,534.49	\$358.87	\$2,049.96	\$9,456.68
\$13,500.00	\$1,545.94	\$361.55	\$2,072.27	\$9,520.24
\$13,600.00	\$1,557.39	\$364.23	\$2,094.57	\$9,583.81
\$13,700.00	\$1,568.84	\$366.91	\$2,116.88	\$9,647.37
\$13,800.00	\$1,580.29	\$369.58	\$2,139.18	\$9,710.95
\$13,900.00	\$1,591.74	\$372.26	\$2,161.49	\$9,774.51
\$14,000.00	\$1,603.20	\$374.94	\$2,183.79	\$9,838.07
\$14,100.00	\$1,614.65	\$377.62	\$2,206.09	\$9,901.64
\$14,200.00	\$1,626.10	\$380.30	\$2,228.40	\$9,965.20
\$14,300.00	\$1,637.55	\$382.98	\$2,250.70	\$10,028.77
\$14,400.00	\$1,649.00	\$385.65	\$2,273.01	\$10,092.34
\$14,500.00	\$1,660.45	\$388.33	\$2,295.31	\$10,155.91
\$14,600.00	\$1,671.90	\$391.01	\$2,317.62	\$10,219.47
\$14,700.00	\$1,683.36	\$393.69	\$2,339.92	\$10,283.03
\$14,800.00	\$1,694.81	\$396.37	\$2,362.23	\$10,346.59
\$14,900.00	\$1,706.26	\$399.04	\$2,384.53	\$10,410.17
\$15,000.00	\$1,717.71	\$401.72	\$2,406.83	\$10,473.74
\$15,100.00	\$1,729.16	\$404.40	\$2,429.14	\$10,537.30
\$15,200.00	\$1,740.61	\$407.08	\$2,451.44	\$10,600.87
\$15,300.00	\$1,752.06	\$409.76	\$2,473.75	\$10,664.43
\$15,400.00	\$1,763.52	\$412.44	\$2,496.05	\$10,727.99
\$15,500.00	\$1,774.97	\$415.11	\$2,518.36	\$10,791.56
\$15,600.00	\$1,786.42	\$417.79	\$2,540.66	\$10,855.13
\$15,700.00	\$1,797.87	\$420.47	\$2,562.97	\$10,918.69
\$15,800.00	\$1,809.32	\$423.15	\$2,585.27	\$10,982.26
\$15,900.00	\$1,820.77	\$425.83	\$2,607.57	\$11,045.83
\$16,000.00	\$1,832.22	\$428.50	\$2,629.88	\$11,109.40
\$16,100.00	\$1,843.68	\$431.18	\$2,652.18	\$11,172.96
\$16,200.00	\$1,855.13	\$433.86	\$2,674.49	\$11,236.52
\$16,300.00	\$1,866.58	\$436.54	\$2,696.79	\$11,300.09
\$16,400.00	\$1,878.03	\$439.22	\$2,719.10	\$11,363.65
\$16,500.00	\$1,889.48	\$441.89	\$2,741.40	\$11,427.23
\$16,600.00	\$1,900.93	\$444.57	\$2,763.71	\$11,490.79
\$16,648.62***	\$1,906.50	\$445.88	\$2,774.55	\$11,521.69
\$16,700.00	\$1,906.50	\$447.25	\$2,786.72	\$11,559.53
\$16,800.00	\$1,906.50	\$449.93	\$2,810.39	\$11,633.18
\$16,890.74*****	\$1,906.50	\$452.36	\$2,831.88	\$11,700.00

Footnotes to Self-Employed Persons 2026 Tax Chart:

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

* Texas Family Code section 154.065 defines what is included in, and what may be excluded from, self-employment income for Texas child support guideline computation purposes. The values displayed in the first column of this chart are the full amount of net earnings from self-employment income (determined before the deduction required by Section 1402(a)(12) of the Code explained in the next footnote, **).

** The tax rates for self-employment taxes are 12.4% for the Old-Age, Survivors and Disability Insurance Program “OASDI” (Social Security tax) and 2.9% for Medicare’s Hospital Insurance Program (Medicare) tax, however, only a portion of the net earnings from self-employment are subject to these taxes. Section 1402(a)(12) of the Code permits a self-employed person a deduction in net earnings from self-employment (as defined in sections 1401 and 1402 of the Code) equal to one-half of the combined rates. The purpose is to adjust net income downward by the amount that would have been paid by an employer, had the individual been classified as an employee. The sum of these rates is 15.3% ($12.4\% + 2.9\% = 15.3\%$). One-half ($1/2$) of the combined rate is 7.65% ($15.3\% \times 1/2 = 7.65\%$). Self-employed taxpayers compute this deduction by multiplying net earnings from self-employment by .9235 ($100\% - 7.65\% = 92.35\%$) to determine the portion of self-employment income subject to self-employment taxes.

Social Security tax is owed on the portion of self-employment income subject to self-employment taxes that do not exceed the maximum OASDI Contribution and Benefit Base amount of \$184,500 (for tax year 2026). Medicare’s Hospital Insurance Program (Medicare) tax is owed on the full amount of self-employment income subject to self-employment taxes. Section 1401 of the Code.

Examples:

Monthly Self-Employment Income, Tex. Fam. Code § 154.065	\$72,000 for the year, or \$6,000 monthly average	\$201,600 for the year, or \$16,800 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$72,000 \times .9235 = \$66,492$ for the year	$\$201,600 \times .9235 = \$186,177.60$ for the year
Social Security tax rate = 12.4%	<p>\$66,492 does not exceed the OASDI contribution and benefit base, so \$66,492 is taxed at this rate.</p> <p>$\\$66,492 \times .124 = \\$8,245.01$ for the year, or \$687.08 monthly average</p>	<p>\$186,177.60 exceeds the OASDI contribution and benefit base, so only the first \$184,500 is taxed at this rate.</p> <p>$\\$184,500 \times .124 = \\$22,878$ for the year, or \$1,906.50 monthly average</p>
Medicare tax rate = 2.9%	$\$66,492 \times .029 = \$1,928.27$ for the year, or \$160.69 monthly average	$\$186,177.60 \times .029 = \$5,399.15$ for the year, or \$449.93 monthly average

*** In 2026 the maximum level of Monthly Self-Employment Income subject to the 12.4% Social Security tax is \$199,783.43 per year, or \$16,648.62 per month ($\$199,783.43 / 12 = \$16,648.62$). This is the income amount before the deduction required by Section 1402(a)(12) of the Code. The maximum monthly Social Security Tax in 2026 is \$1,906.50 based on the maximum OASDI Contribution and Benefit Base amount of \$184,500 for 2026.

Monthly Self-Employment Income, Tex. Fam. Code § 154.065	\$199,783.43 for the year, or \$16,648.62 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$199,783.43 \times .9235 = \$184,500$ for the year
Social Security tax rate = 12.4%	<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 .124 = \\$22,878$ for the year, or \$1,906.50 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.

The calculation of federal income taxes on self-employment income requires the determination of the total self-employment taxes imposed, as described above. The calculation of federal income taxes permits the taxpayer to reduce net income from self-employment by one half of the actual taxes imposed, thereby approximating the employment taxes (Social Security and Medicare) that are paid by an employed person. Section 164(f) of the Code.

Examples:

Monthly Self-Employment Income, Tex. Fam. Code § 154.065	\$72,000 for the year, or \$6,000 monthly average	\$201,600 for the year, or \$16,800 monthly average
Social security tax	\$8,245.01 for the year, or \$687.08 monthly average	\$22,878 for the year, or \$1,906.50 monthly average
Medicare tax	\$1,928.27 for the year, or \$160.69 monthly average	\$5,399.15 for the year, or \$449.93 monthly average
Total self-employment taxes imposed	$\$8,245.01 + \$1,928.27 = \$10,173.28$ for the year	$\$22,878 + \$5,399.15 = \$28,277.15$ for the year
Tax deductible portion of self-employment taxes. Section 164(f) of the Code	$\$10,173.28 \times 1/2 = \$5,086.64$ for the year	$\$28,277.15 \times 1/2 = \$14,138.58$ for the year
Standard Deduction Section 63(c) of the Code	\$16,100	\$16,100
Income amount to be used in the income tax computation	$\$72,000 - \$5,086.64 - \$16,100 = \$50,813.36$	$\$201,600 - \$14,138.58 - \$16,100 = \$171,361.42$
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 + ((\\$50,813.36 - \\$50,400) \times .22) = \\$5,890.94$ for the year, or \$490.91 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 + ((\\$171,361.42 - \\$105,700) \times .24) = \\$33,724.74$ for the year, or \$2,810.40 monthly average</p>

***** This amount represents the point where the monthly gross income of a self-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.

* * * * *

Citations Relating to Self-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 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

(b) Tax Rate

- (1) Section 1401(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(a))

(c) Deduction Under Section 1402(a)(12)

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

2. Hospital (Medicare) Insurance Tax

(a) Contribution Base

- (1) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

(b) Tax Rate

- (1) Section 1401(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(b))

(c) Deduction Under Section 1402(a)(12)

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

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

(d) Deduction Under Section 164(f)

Section 164(f) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 164(f))

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)