

# Change is scheduled for 2026

2018 Tax Cuts and Jobs Act major provisions currently scheduled to “sunset” December 31, 2025

	2022	2026
Unified Gift and Estate Tax Exemption	<b>\$12,060,000</b>	<b>~ \$5,490,000</b> (Back to 2017 amount; Indexed for Inflation)
Maximum Rate	40%	40%
Annual Gift Tax Exclusion	\$16,000	TBD (Indexed for Inflation)
Annual Gift Tax Exclusion (to Non-Citizen Spouse)	\$164,000	TBD (Indexed for Inflation)
Top Income Tax Rate	37%	39.6%
Top Household Income (triggering Top Income Tax Rate)	\$539,900 Single \$647,850 Married	TBD (Indexed for Inflation) \$418,400 Single (2017) \$470,700 Married (2017)
Individual Alternative Minimum Tax Top Exemption Phaseout Threshold	\$539,900 Single \$1,079,800 Married	TBD (Indexed for Inflation) \$120,700 Single (2017) \$160,900 Married (2017)
Qualified Business Income Deduction	Up to 20%	0

<https://www.irs.gov/pub/irs-drop/rp-21-45.pdf>

<https://www.congress.gov/bill/115th-congress/house-bill/1/text>

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