

Business Quick Reference Guide

	2025	2026
FICA (Social Security) Wage Base	\$176,100	\$184,500
Medicare Wage Base	No limit	No limit
Additional Medicare Tax Threshold	\$200,000 (single) / \$250,000 (MFJ)	\$200,000 (single) / \$250,000 (MFJ)
3.8% Net Investment Income Tax (NIIT) Threshold	\$200,000 (single) / \$250,000 (MFJ)	\$200,000 (single) / \$250,000 (MFJ)
Standard Mileage Rate (Business)	67¢ per mile	70¢ per mile
Standard Mileage Rate (Medical/Moving)	21¢ per mile	21¢ per mile
Standard Mileage Rate (Charity)	14¢ per mile	14¢ per mile
Section 179 Maximum Deduction	\$2,500,000	\$2,560,000
Section 179 Phase-out Threshold	\$4,000,000	\$4,090,000
Section 179 SUV Limit	\$31,300	\$32,000
Bonus Depreciation (General Rule)	40% (property acquired before 1/20/25); 100% (property acquired after 1/19/25)	100% (property acquired after 1/19/25)
QBI Deduction Threshold (MFJ)	\$394,600	\$403,500
QBI Deduction Threshold (Single/HOH/MFS)	\$197,300	\$201,750 (single/HOH), \$201,775 (MFS)

	2025	2026
QBI Phase-in Range (MFJ)	\$494,600	\$553,500
QBI Phase-in Range (Single/HOH/MFS)	\$247,300	\$276,750 (single/HOH), \$276,775 (MFS)
QBI Minimum Deduction (active QBI)	Not applicable	\$400 (if active QBI ≥ \$1,000)
Section 461(l) Excess Business Loss Limit	\$289,000 (single) / \$578,000 (MFJ)	\$256,000 (single) / \$512,000 (MFJ)
