

Individual Dividend Tax Rate

	C Corp	C Corp After 2026
Federal Dividend Tax Rate	20.0%	20.0%
State Tax Rate	3.0%	3.0%
Federal SALT Deduction	<u>0.0%</u>	<u>20.0%</u>
Effective State Tax Rate	3.0%	2.4%
Net Investment Income Tax (NIIT)	<u>3.8%</u>	<u>3.8%</u>
Combined Dividend Tax Rate	26.8%	26.2%