

Family & Small Business Tax Relief

FROM WORKING FAMILIES TO MAIN STREET

Delivering *Tax Relief* in 2026

The Big Picture

The Working Families Tax Cuts delivers tax relief to businesses, small employers, and families by expanding investment deductions, increasing incentives for small business growth, and strengthening child and family benefits.

Three BIG Wins

1

MORE INVESTMENT

Businesses can deduct more of the cost of equipment, property improvements, interest, and domestic R&D sooner, improving cash flow and supporting growth.



2

MORE SUPPORT FOR SMALL BUSINESS

The law expands Qualified Small Business Stock to encourage more capital formation and entrepreneurship in local communities.



3

MORE RELIEF FOR FAMILIES

Families benefit from new Trump Accounts and an expanded employer-provided child care credit.



By the Numbers

TAX RELIEF	BEFORE	AFTER
Section 179:	\$1 Million	> \$2.5 Million
Phaseout:	\$2.5 Million	> \$4 Million
Child care credit cap:	\$150,000	> \$500,000
QSBS asset threshold:	\$50 Million	> \$75 Million

FAMILY BENEFITS

\$1,000

Federal contribution at creation of a Trump Account

40%

Employer child care expenses **covered** under the expanded credit.

What it Means

FOR MANUFACTURERS

Stronger expensing improves cash flow and supports reinvestment in machinery, facilities, and domestic production.

FOR MAIN STREET

Expanded QSBS helps small businesses attract investment and grow with more flexibility.

FOR FAMILIES

Trump Accounts help parents save earlier for children's futures, while child care credits make employer supported care more achievable.

Bottom Line

The Working Families Tax Cuts strengthens investment, supports small business growth, and delivers family-focused tax relief heading into the 2026 tax season.