DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[REG–101355–26]
RIN 1545–BS19
Employer Contributions to Trump Accounts and Nondiscrimination Rules for Dependent Care Assistance Programs

Correction

In proposed rule document 2026-16314 beginning on page 51611 in the issue of Tuesday, August 11, 2026, make the following corrections:

1. On page 51612, in the first column, the 21st line should read, “September 25, 2026. Public Hearing: The”.

2. On page 51622, the image should appear as follows:

Account	**After-tax future value in 20 years generated by one present after-tax dollar**	**Formula**
529	7.08	$\frac{1}{1 - SMTR_P}(1 + RETURN)^{20}$
530A (pre-tax contribution)	7.65	$\frac{1 - MTR_F}{1 - MTR_P}(1 + RETURN)^{20}$
530A (after-tax contribution)	5.75	$(1 - MTR_F)((1 + RETURN)^{20} - 1) + 1$

Note: The present marginal tax rate (MTR_P) is assumed to be 27 percent (including 22 percent federal and 5 percent state). The future marginal tax rate (MTR_F) is assumed to be 17 percent (including 12 percent federal and 5 percent state). The present state marginal tax rate ($SMTR_P$) is assumed to be 5 percent.

3. On page 51625, in §1.128-1, in the third column, the first three lines should read:

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§ 1.128-1 Trump account contribution program; definitions.

[FR Doc. C1-2026-16314 Filed: 8/21/2026 8:45 am; Publication Date: 8/24/2026]