

Trust Fund Excise Taxes Structure

Trust Fund Excise Tax Revenue Sources

Rates effective as of January 1, 2026 for CY2026

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|--|---|--|
| • Domestic passenger ticket tax | ➔ | • 7.5 percent |
| • Domestic flight segment tax (excluding flights to or from rural airports) | ➔ | • \$5.30 per passenger per segment; indexed to the Consumer Price Index |
| • Tax on flights between the continental United States and Alaska or Hawaii (or between Alaska and Hawaii) | ➔ | • \$11.70 per passenger; indexed to the Consumer Price Index |
| • International arrival and departure tax | ➔ | • \$23.40 per passenger; indexed to the Consumer Price Index |
| • Tax on mileage awards (frequent flyer awards tax) | ➔ | • 7.5 percent of value of miles |
| • Domestic commercial fuel tax | ➔ | • 4.3 cents per gallon |
| • Domestic general aviation gasoline tax | ➔ | • 19.3 cents per gallon |
| • Domestic general aviation jet fuel tax | ➔ | • 21.8 cents per gallon Note: Effective after March 31, 2012 a 14.1 cents per gallon surcharge for fuel used in fractional ownership flights |
| • Tax on domestic cargo or mail | ➔ | • 6.25 percent on the price paid for transportation of domestic cargo or mail |

