

Table T16-0175
Number of Tax Units by Tax Bracket and Presence of Children, 2015 ¹

Statutory Marginal Income Tax Rate	All		Without Children		With Children ²					
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	All		Married ³		Not Married ⁴	
					Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	29,300	17.1	28,520	23.4	780	1.6	500	1.8	290	1.4
0%	31,870	18.6	19,400	15.9	12,470	25.2	4,320	15.3	8,150	38.4
10%	25,470	14.9	16,280	13.4	9,190	18.5	3,490	12.3	5,700	26.8
15%	50,930	29.7	35,000	28.7	15,940	32.1	10,620	37.5	5,320	25.0
25%	24,870	14.5	17,520	14.4	7,360	14.8	6,000	21.2	1,360	6.4
26% (AMT)	1,870	1.1	780	0.6	1,090	2.2	820	2.9	270	1.3
28% (Regular)	3,480	2.0	2,620	2.2	850	1.7	800	2.8	60	0.3
28% (AMT)	2,300	1.3	980	0.8	1,330	2.7	1,260	4.4	70	0.3
33%	430	0.3	310	0.3	120	0.2	110	0.4	10	0.1
35%	40	*	10	*	30	0.1	30	0.1	0	0.0
39.6%	800	0.5	370	0.3	430	0.9	410	1.5	20	0.1
All	171,370	100.0	121,790	100.0	49,580	100.0	28,350	100.0	21,230	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data.

(1) Calendar year. Baseline is current law. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) We define tax units with children as those claiming at least one dependent exemption for a child living at, or away from, home.

(3) Includes both married filing jointly and married individuals filing a separate return.

(4) Includes heads of household and single filers.

Table T16-0176
Number of Tax Units by Tax Bracket and Presence of Children, 2016 ¹

Statutory Marginal Income Tax Rate	All		Without Children		With Children ²					
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	All		Married ³		Not Married ⁴	
					Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	29,410	17.0	28,660	23.2	750	1.5	470	1.7	280	1.3
0%	31,090	17.9	18,990	15.4	12,100	24.3	4,140	14.6	7,960	37.0
10%	25,740	14.9	16,520	13.4	9,220	18.5	3,430	12.1	5,800	27.0
15%	51,290	29.6	35,340	28.6	15,950	32.0	10,430	36.9	5,520	25.7
25%	26,330	15.2	18,650	15.1	7,680	15.4	6,220	22.0	1,460	6.8
26% (AMT)	2,000	1.2	830	0.7	1,170	2.4	860	3.0	310	1.5
28% (Regular)	3,790	2.2	2,870	2.3	920	1.9	860	3.0	70	0.3
28% (AMT)	2,420	1.4	1,030	0.8	1,390	2.8	1,320	4.7	70	0.3
33%	420	0.2	310	0.3	110	0.2	100	0.4	10	0.1
35%	40	*	10	*	20	0.1	20	0.1	0	0.0
39.6%	860	0.5	390	0.3	470	1.0	450	1.6	20	0.1
All	173,400	100.0	123,600	100.0	49,800	100.0	28,300	100.0	21,490	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(1) Calendar year. Baseline is current law. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) We define tax units with children as those claiming at least one dependent exemption for a child living at, or away from, home.

(3) Includes both married filing jointly and married individuals filing a separate return.

(4) Includes heads of household and single filers.

Table T16-0177
Number of Tax Units by Tax Bracket and Presence of Children, 2017 ¹

Statutory Marginal Income Tax Rate	All		Without Children		With Children ²					
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	All		Married ³		Not Married ⁴	
					Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	29,160	16.7	28,470	22.9	680	1.4	420	1.5	270	1.2
0%	30,840	17.7	19,070	15.3	11,770	23.5	3,990	14.1	7,790	35.8
10%	25,910	14.8	16,680	13.4	9,230	18.4	3,320	11.7	5,910	27.2
15%	51,520	29.5	35,280	28.3	16,250	32.4	10,500	37.0	5,740	26.4
25%	27,310	15.6	19,390	15.6	7,920	15.8	6,390	22.5	1,530	7.1
26% (AMT)	2,080	1.2	830	0.7	1,250	2.5	910	3.2	340	1.6
28% (Regular)	4,030	2.3	3,060	2.5	980	2.0	920	3.2	60	0.3
28% (AMT)	2,450	1.4	1,050	0.8	1,400	2.8	1,330	4.7	70	0.3
33%	430	0.3	320	0.3	110	0.2	100	0.4	10	0.1
35%	30	*	10	*	20	0.0	20	0.1	0	0.0
39.6%	920	0.5	420	0.3	500	1.0	480	1.7	20	0.1
All	174,680	100.0	124,570	100.0	50,120	100.0	28,360	100.0	21,750	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(2) We define tax units with children as those claiming at least one dependent exemption for a child living at, or away from, home.

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(4) Includes heads of household and single filers.

Table T16-0178
Number of Tax Units by Tax Bracket and Presence of Children, 2018 ¹

Statutory Marginal Income Tax Rate	All		Without Children		With Children ²					
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	All		Married ³		Not Married ⁴	
					Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	28,910	16.4	28,290	22.5	620	1.2	370	1.3	260	1.2
0%	30,910	17.6	19,290	15.4	11,620	23.0	3,890	13.6	7,730	35.2
10%	25,730	14.6	16,560	13.2	9,170	18.2	3,210	11.3	5,960	27.2
15%	52,360	29.8	35,750	28.5	16,600	32.9	10,710	37.6	5,890	26.8
25%	27,940	15.9	19,900	15.9	8,030	15.9	6,470	22.7	1,570	7.1
26% (AMT)	2,190	1.3	870	0.7	1,320	2.6	950	3.3	370	1.7
28% (Regular)	4,140	2.4	3,100	2.5	1,030	2.1	970	3.4	70	0.3
28% (AMT)	2,440	1.4	1,050	0.8	1,390	2.8	1,320	4.6	70	0.3
33%	410	0.2	300	0.2	110	0.2	100	0.3	10	0.1
35%	30	*	10	*	20	0.0	20	0.1	0	0.0
39.6%	950	0.5	440	0.4	520	1.0	490	1.7	30	0.1
All	175,990	100.0	125,560	100.0	50,430	100.0	28,480	100.0	21,950	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(2) We define tax units with children as those claiming at least one dependent exemption for a child living at, or away from, home.

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(4) Includes heads of household and single filers.

Table T16-0179
Number of Tax Units by Tax Bracket and Presence of Children, 2019 ¹

Statutory Marginal Income Tax Rate	All		Without Children		With Children ²					
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	All		Married ³		Not Married ⁴	
					Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	28,660	16.2	28,070	22.2	590	1.2	340	1.2	240	1.1
0%	31,310	17.7	19,630	15.5	11,680	23.1	3,900	13.7	7,790	35.2
10%	25,720	14.5	16,570	13.1	9,160	18.1	3,200	11.2	5,960	26.9
15%	52,790	29.8	36,010	28.4	16,780	33.1	10,780	37.8	6,000	27.1
25%	28,450	16.0	20,450	16.1	8,000	15.8	6,420	22.5	1,580	7.2
26% (AMT)	2,260	1.3	910	0.7	1,350	2.7	980	3.4	370	1.7
28% (Regular)	4,290	2.4	3,230	2.6	1,050	2.1	990	3.5	70	0.3
28% (AMT)	2,430	1.4	1,050	0.8	1,380	2.7	1,310	4.6	70	0.3
33%	400	0.2	300	0.2	110	0.2	90	0.3	10	0.1
35%	40	*	20	*	20	0.1	20	0.1	0	0.0
39.6%	970	0.6	450	0.4	520	1.0	490	1.7	30	0.1
All	177,310	100.0	126,690	100.0	50,620	100.0	28,500	100.0	22,120	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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