

**Table T17-0017**  
**Number of Tax Units by Tax Bracket and Filing Status, 2016 <sup>1</sup>**

| Statutory Marginal<br>Income Tax Rate | All                                   |                     | Single                                |                     | Married Filing Jointly                |                     | Head of Household                     |                     |
|---------------------------------------|---------------------------------------|---------------------|---------------------------------------|---------------------|---------------------------------------|---------------------|---------------------------------------|---------------------|
|                                       | Number of Tax<br>Units<br>(thousands) | Percent of<br>Total |
| <b>Non-filers</b>                     | 29,330                                | 17.0                | 25,600                                | 28.9                | 3,310                                 | 5.7                 | 420                                   | 1.8                 |
| <b>0%</b>                             | 30,880                                | 17.9                | 14,840                                | 16.8                | 8,080                                 | 13.8                | 7,510                                 | 32.8                |
| <b>10%</b>                            | 25,740                                | 14.9                | 11,890                                | 13.4                | 6,860                                 | 11.7                | 6,610                                 | 28.9                |
| <b>15%</b>                            | 50,860                                | 29.4                | 22,210                                | 25.1                | 21,230                                | 36.3                | 6,230                                 | 27.2                |
| <b>25%</b>                            | 26,210                                | 15.2                | 11,320                                | 12.8                | 12,640                                | 21.6                | 1,610                                 | 7.0                 |
| <b>26% (AMT)</b>                      | 2,030                                 | 1.2                 | 390                                   | 0.4                 | 1,210                                 | 2.1                 | 350                                   | 1.5                 |
| <b>28% (Regular)</b>                  | 3,810                                 | 2.2                 | 1,740                                 | 2.0                 | 1,890                                 | 3.2                 | 60                                    | 0.3                 |
| <b>28% (AMT)</b>                      | 2,600                                 | 1.5                 | 250                                   | 0.3                 | 2,190                                 | 3.8                 | 70                                    | 0.3                 |
| <b>33%</b>                            | 470                                   | 0.3                 | 130                                   | 0.2                 | 310                                   | 0.5                 | 10                                    | *                   |
| <b>35%</b>                            | 60                                    | *                   | 0                                     | 0.0                 | 50                                    | 0.1                 | 0                                     | 0.0                 |
| <b>39.6%</b>                          | 900                                   | 0.5                 | 110                                   | 0.1                 | 730                                   | 1.3                 | 20                                    | 0.1                 |
| <b>All</b>                            | 172,870                               | 100.0               | 88,460                                | 100.0               | 58,510                                | 100.0               | 22,890                                | 100.0               |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) Calendar year. Baseline is current law. Tax units that are dependents of other units are excluded from the analysis.