

Table T18-0078
Number of Tax Units by Tax Bracket and Filing Status, 2026 ¹
Baseline: Current Law

Statutory Marginal Income Tax Rate	All		Single		Married Filing Jointly		Head of Household	
	Number of Tax Units (thousands)	Percent of Total						
Non-filers	24,180	13.4	16,270	19.1	7,470	11.1	440	1.8
0%	29,010	16.0	15,450	18.1	6,970	10.3	6,100	24.8
10%	26,070	14.4	11,430	13.4	6,940	10.3	7,340	29.8
15%	53,220	29.4	22,720	26.7	21,330	31.6	7,810	31.7
25%	34,040	18.8	15,260	17.9	15,730	23.3	2,150	8.7
26% (AMT)	3,430	1.9	710	0.8	1,990	3.0	580	2.4
28% (Regular)	5,460	3.0	2,690	3.2	2,560	3.8	70	0.3
28% (AMT)	3,610	2.0	380	0.4	2,990	4.4	100	0.4
33%	710	0.4	220	0.3	460	0.7	10	**
35%	90	0.1	0	0.0	90	0.1	0	0.0
39.6%	1,300	0.7	170	0.2	1,050	1.6	40	0.1
All	181,110	100.0	85,280	100.0	67,570	100.0	24,620	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

** Less than 0.05 percent

(1) Calendar year. Baseline is the law in place for 2026 as of 8/23/2018. Tax units that are dependents of other units are excluded from the analysis. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>