

**Table T18-0079**  
**Number of Tax Units by Tax Bracket and Filing Status, 2028 <sup>1</sup>**  
**Baseline: Current Law**

Statutory Marginal Income Tax Rate	All		Single		Married Filing Jointly		Head of Household	
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
<b>Non-filers</b>	23,930	13.0	16,100	18.7	7,420	10.8	420	1.7
<b>0%</b>	28,470	15.5	15,190	17.6	6,850	10.0	5,960	23.9
<b>10%</b>	25,690	14.0	11,040	12.8	6,880	10.0	7,410	29.7
<b>15%</b>	53,880	29.4	22,930	26.6	21,560	31.4	8,050	32.2
<b>25%</b>	35,950	19.6	16,320	19.0	16,350	23.8	2,310	9.2
<b>26% (AMT)</b>	3,650	2.0	800	0.9	2,080	3.0	610	2.5
<b>28% (Regular)</b>	5,880	3.2	2,950	3.4	2,700	3.9	70	0.3
<b>28% (AMT)</b>	3,790	2.1	400	0.5	3,120	4.5	110	0.4
<b>33%</b>	800	0.4	240	0.3	530	0.8	10	**
<b>35%</b>	100	0.1	0	0.0	100	0.1	0	0.0
<b>39.6%</b>	1,340	0.7	170	0.2	1,090	1.6	40	0.2
<b>All</b>	183,490	100.0	86,140	100.0	68,650	100.0	24,980	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 2028 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>