

Table T18-0251
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	24,990	14.7	24,030	20.5	960	1.8	590	2.1	370	1.5
0%	30,700	18.1	18,250	15.6	12,460	23.6	3,830	13.6	8,630	35.3
10%	25,830	15.2	15,280	13.0	10,540	20.0	3,490	12.4	7,060	28.9
15%	51,460	30.3	34,740	29.6	16,720	31.7	10,300	36.5	6,420	26.3
25%	26,570	15.6	18,880	16.1	7,680	14.6	6,270	22.2	1,410	5.8
26% (AMT)	2,380	1.4	1,080	0.9	1,300	2.5	930	3.3	370	1.5
28% (Regular)	3,940	2.3	3,000	2.6	940	1.8	840	3.0	100	0.4
28% (AMT)	2,540	1.5	1,130	1.0	1,420	2.7	1,350	4.8	70	0.3
33%	520	0.3	380	0.3	150	0.3	140	0.5	10	0.0
35%	50	*	20	*	40	0.1	40	0.1	*	*
39.6%	930	0.6	410	0.4	510	1.0	490	1.7	30	0.1
All	169,910	100.0	117,200	100.0	52,710	100.0	28,260	100.0	24,460	100.0

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

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

(1) Calendar year. Baseline is the law in place for 2017 as of 12/10/2018. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) Children are defined as those who meet the definition of a child dependent living at or away from home, or who meet the definition of a qualifying child for the child tax credit, or earned income tax credit. It is possible children can be claimed by more than one tax unit.

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

(4) Includes heads of household and single filers.

Table T18-0252
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	25,180	14.6	24,210	20.4	970	1.8	610	2.2	360	1.5
0%	28,760	16.7	19,710	16.6	9,050	17.1	2,570	9.1	6,480	26.3
10%	25,670	14.9	14,920	12.5	10,750	20.3	3,250	11.5	7,500	30.4
12%	52,890	30.8	34,670	29.2	18,210	34.3	10,270	36.2	7,940	32.2
22%	28,360	16.5	18,930	15.9	9,430	17.8	8,010	28.2	1,420	5.8
24%	7,920	4.6	4,800	4.0	3,120	5.9	2,380	8.4	740	3.0
26% (AMT)	70	*	50	*	20	*	10	0.1	10	*
28% (AMT)	80	0.1	40	*	40	0.1	40	0.1	*	*
32%	1,110	0.7	590	0.5	520	1.0	430	1.5	90	0.4
35%	1,150	0.7	670	0.6	470	0.9	390	1.4	90	0.4
37.0%	830	0.5	370	0.3	460	0.9	440	1.5	30	0.1
All	172,000	100.0	118,960	100.0	53,040	100.0	28,400	100.0	24,650	100.0

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

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

(1) Calendar year. Baseline is the law in place for 2018 as of 12/10/2018. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) Children are defined as those who meet the definition of a child dependent living at or away from home, or who meet the definition of a qualifying child for the child tax credit, or earned income tax credit. It is possible children can be claimed by more than one tax unit.

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

(4) Includes heads of household and single filers.

Table T18-0253
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	25,050	14.5	24,100	20.1	950	1.8	610	2.2	340	1.4
0%	28,490	16.5	19,690	16.4	8,810	16.5	2,440	8.5	6,370	25.6
10%	25,370	14.7	14,720	12.3	10,650	20.0	3,220	11.3	7,430	29.9
12%	52,730	30.5	34,480	28.8	18,260	34.2	10,040	35.2	8,220	33.0
22%	29,570	17.1	19,780	16.5	9,800	18.4	8,240	28.9	1,560	6.3
24%	8,270	4.8	5,040	4.2	3,230	6.1	2,500	8.8	730	2.9
26% (AMT)	70	*	50	*	20	*	10	0.1	10	*
28% (AMT)	80	0.1	50	*	40	0.1	40	0.1	*	*
32%	1,300	0.8	700	0.6	610	1.1	510	1.8	100	0.4
35%	1,280	0.7	750	0.6	530	1.0	430	1.5	100	0.4
37.0%	890	0.5	400	0.3	500	0.9	470	1.6	30	0.1
All	173,110	100.0	119,730	100.0	53,380	100.0	28,510	100.0	24,870	100.0

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

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

(1) Calendar year. Baseline is the law in place for 2019 as of 12/10/2018. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) Children are defined as those who meet the definition of a child dependent living at or away from home, or who meet the definition of a qualifying child for the child tax credit, or earned income tax credit. It is possible children can be claimed by more than one tax unit.

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

(4) Includes heads of household and single filers.

Table T18-0254
Number of Tax Units by Tax Bracket and Presence of Children, 2025 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	24,300	13.5	23,400	18.8	900	1.6	620	2.1	290	1.1
0%	27,190	15.1	19,440	15.6	7,750	13.9	2,190	7.4	5,560	21.4
10%	25,240	14.0	14,030	11.3	11,200	20.1	3,140	10.6	8,060	31.1
12%	53,450	29.7	34,700	27.9	18,750	33.7	9,770	32.8	8,980	34.7
22%	34,390	19.1	23,430	18.9	10,960	19.7	9,180	30.9	1,770	6.8
24%	10,820	6.0	6,830	5.5	3,990	7.2	3,040	10.2	960	3.7
26% (AMT)	70	*	50	*	20	*	20	0.1	10	*
28% (AMT)	80	0.1	50	*	40	0.1	40	0.1	*	*
32%	1,600	0.9	900	0.7	700	1.3	580	1.9	120	0.5
35%	1,720	1.0	970	0.8	750	1.4	630	2.1	130	0.5
37.0%	1,090	0.6	490	0.4	600	1.1	570	1.9	40	0.1
All	179,940	100.0	124,270	100.0	55,670	100.0	29,760	100.0	25,910	100.0

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

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

(1) Calendar year. Baseline is the law in place for 2025 as of 12/10/2018. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) Children are defined as those who meet the definition of a child dependent living at or away from home, or who meet the definition of a qualifying child for the child tax credit, or earned income tax credit. It is possible children can be claimed by more than one tax unit.

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

(4) Includes heads of household and single filers.

Table T18-0255
Number of Tax Units by Tax Bracket and Presence of Children, 2026 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	24,180	13.4	23,290	18.6	890	1.6	620	2.1	270	1.0
0%	29,000	16.0	18,240	14.6	10,760	19.3	3,320	11.1	7,440	28.5
10%	26,080	14.4	14,620	11.7	11,450	20.5	3,490	11.7	7,960	30.5
15%	53,220	29.4	35,550	28.4	17,660	31.6	9,910	33.2	7,760	29.7
25%	34,040	18.8	24,860	19.9	9,180	16.4	7,320	24.6	1,860	7.1
26% (AMT)	3,430	1.9	1,520	1.2	1,910	3.4	1,410	4.7	500	1.9
28% (Regular)	5,460	3.0	4,350	3.5	1,120	2.0	980	3.3	140	0.5
28% (AMT)	3,610	2.0	1,640	1.3	1,980	3.5	1,870	6.3	110	0.4
33%	710	0.4	520	0.4	180	0.3	170	0.6	10	0.1
35%	90	0.1	30	*	60	0.1	60	0.2	*	*
39.6%	1,300	0.7	590	0.5	700	1.3	670	2.2	40	0.1
All	181,110	100.0	125,210	100.0	55,900	100.0	29,820	100.0	26,080	100.0

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

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

(1) Calendar year. Baseline is the law in place for 2026 as of 12/10/2018. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) Children are defined as those who meet the definition of a child dependent living at or away from home, or who meet the definition of a qualifying child for the child tax credit, or earned income tax credit. It is possible children can be claimed by more than one tax unit.

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

(4) Includes heads of household and single filers.

Table T18-0256
Number of Tax Units by Tax Bracket and Presence of Children, 2028 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	23,930	13.0	23,050	18.2	880	1.6	630	2.1	250	1.0
0%	28,470	15.5	17,980	14.2	10,490	18.5	3,220	10.6	7,280	27.5
10%	25,690	14.0	14,190	11.2	11,500	20.3	3,510	11.6	7,990	30.3
15%	53,880	29.4	35,820	28.2	18,060	31.9	9,980	33.0	8,080	30.6
25%	35,950	19.6	26,450	20.9	9,500	16.8	7,540	24.9	1,960	7.4
26% (AMT)	3,650	2.0	1,670	1.3	1,980	3.5	1,430	4.7	550	2.1
28% (Regular)	5,880	3.2	4,700	3.7	1,180	2.1	1,040	3.4	140	0.5
28% (AMT)	3,790	2.1	1,740	1.4	2,050	3.6	1,940	6.4	110	0.4
33%	800	0.4	590	0.5	210	0.4	200	0.7	10	0.1
35%	100	0.1	40	*	60	0.1	60	0.2	*	*
39.6%	1,340	0.7	600	0.5	730	1.3	700	2.3	40	0.1
All	183,490	100.0	126,840	100.0	56,650	100.0	30,240	100.0	26,410	100.0

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

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

(1) Calendar year. Baseline is the law in place for 2028 as of 12/10/2018. Tax units that are dependents of other units are excluded from the analysis. Numbers may not add due to rounding.

(2) Children are defined as those who meet the definition of a child dependent living at or away from home, or who meet the definition of a qualifying child for the child tax credit, or earned income tax credit. It is possible children can be claimed by more than one tax unit.

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

(4) Includes heads of household and single filers.