

Percent of Tax Filers by Marginal Tax Rate, Selected Years, 1985-2016¹

1985		1989		1992		1996		1997		1998		1999		2000	
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
0.0	15.4	0.0	17.8	0.0	20.4	0.0	19.8	0.0	19.0	0.0	19.2	0.0	19.1	0.0	18.6
11-12	12.3							10.0	0.4	10.0	0.8	10.0	0.9	10.0	1.0
14-18	33.4	15.0	57.8	15.0	57.6	15.0	56.6	15.0	56.1	15.0	54.5	15.0	53.6	15.0	52.8
								20.0	0.7	20.0	1.0	20.0	1.0	20.0	1.1
								25.0	0.0	25.0	0.0	25.0	0.0	25.0	0.0
20-28	26.1	28.0	20.6	28.0	19.0	28.0	19.7	28.0	19.5	28.0	20.0	28.0	20.4	28.0	21.1
30-33	6.7	33.0	2.8	31.0	3.0	31.0	2.2	31.0	2.3	31.0	2.5	31.0	2.7	31.0	3.0
34-38	3.7	38.0	0.7			36.0	0.9	36.0	1.0	36.0	1.0	36.0	1.1	36.0	1.2
42-50	2.4					39.6	0.5	39.6	0.6	39.6	0.6	39.6	0.7	39.6	0.7
≤ 16	42.0	≤ 16	75.6	≤ 16	78.0	≤ 16	76.3	≤ 16	75.5	≤ 16	74.6	≤ 16	73.6	≤ 16	72.4
2001		2002		2003		2004									
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent						
0.0	20.0	0.0	21.4	0.0	22.3	0.0	22.3	0.0	22.4						
				5.0	0.5	5.0	0.8	5.0	0.9						
8.0	0.1	8.0	0.1	8.0	0.1	8.0	0.0	8.0	0.0						
10.0	3.4	10.0	18.2	10.0	19.8	10.0	19.1	10.0	19.0						
15.0	50.1	15.0	35.4	15.0	36.4	15.0	36.7	15.0	36.7						
20.0	0.5	20.0	0.4	20.0	0.3	20.0	0.0	20.0	0.0						
25.0	0.0	25.0	0.0	25.0	16.4	25.0	16.7	25.0	16.4						
27.5	20.9	27.0	20.0												
28.0	0.0	28.0	0.0	28.0	2.6	28.0	2.7	28.0	2.8						
30.5	2.9	30.0	2.7	33.0	1.0	33.0	1.0	33.0	1.1						
35.5	1.1	35.0	1.0	35.0	0.6	35.0	0.6	35.0	0.7						
39.1	0.6	38.6	0.6												
≤ 16	73.6	≤ 16	75.1	≤ 16	79.0	≤ 16	78.9	≤ 16	78.9						
2006		2007		2008		2009		2010		2011		2012			
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent		
0.0	22.9	0.0	22.7	0.0	24.8	0.0	26.4	0.0	25.4	0.0	26.0	0.0	25.4		
5.0	0.8	5.0	0.9	5.0	0.0	5.0	0.0								
10.0	18.6	10.0	18.9	10.0	18.4	10.0	19.1	10.0	19.2	10.0	18.9	10.0	18.9		
15.0	36.1	15.0	36.0	15.0	35.2	15.0	34.8	15.0	34.7	15.0	34.0	15.0	34.0		
25.0	16.4	25.0	16.4	25.0	16.5	25.0	15.4	25.0	16.0	25.0	16.2	25.0	16.3		
28.0	3.0	28.0	3.0	28.0	3.0	28.0	2.6	28.0	2.9	28.0	3.0	28.0	3.2		
33.0	1.1	33.0	1.2	33.0	1.2	33.0	1.0	33.0	1.1	33.0	1.2	33.0	1.2		
35.0	0.7	35.0	0.7	35.0	0.7	35.0	0.6	35.0	0.6	35.0	0.6	35.0	0.7		
≤ 16	78.5	≤ 16	78.4	≤ 16	78.4	≤ 16	80.3	≤ 16	79.3	≤ 16	78.9	≤ 16	78.4		
2013		2014		2015 ³		2016									
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent								
0.0	25.0	0.0	24.2	0.0	24.4	0.0	23.8								
10.0	18.6	10.0	18.4	10.0	18.2	10.0	15.1								
15.0	28.6	15.0	28.9	15.0	34.2	15.0	34.5								
				20.0	0.0	20.0	0.0								
25.0	16.3	25.0	16.6	25.0	17.4	25.0	17.8								
28.0	3.1	28.0	3.3	28.0	3.5	28.0	3.6								
33.0	1.2	33.0	1.3	33.0	1.3	33.0	1.4								
35.0	0.1	35.0	0.1	35.0	0.1	35.0	0.1								
39.6	0.6	39.6	0.7	39.6	0.7	39.6	0.7								
≤ 16	72.2	≤ 16	71.5	≤ 16	76.8	≤ 16	73.4								

¹ Marginal tax rate is the highest income tax rate that applies to taxable income before income tax credits.² There were 25 marginal tax rates in 1985.³ The estimates for 2015 were revised on July 31, 2019 to incorporate capital gains income.

Source: Internal Revenue Service, Statistics of Income, Individual Income Tax Returns, Publication 1304.