

Table T20-0024
Number of Tax Units by Tax Bracket Under Current Law, 2017-2020, 2025, 2026, and 2029 ¹

Statutory Marginal Income Tax Rate	2017		Statutory Marginal Income Tax Rate	2018		Statutory Marginal Income Tax Rate	2019		Statutory Marginal Income Tax Rate	2020	
	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
Non-filers	27,170	15.9	Non-filers	26,690	15.5	Non-filers	26,510	15.2	Non-filers	26,230	14.9
0%	29,950	17.6	0%	28,170	16.3	0%	28,200	16.1	0%	28,170	16.0
10%	25,270	14.8	10%	25,170	14.6	10%	25,450	14.6	10%	25,620	14.6
15%	51,360	30.1	12%	52,510	30.5	12%	53,080	30.4	12%	53,050	30.2
25%	26,470	15.5	22%	28,670	16.6	22%	29,780	17.1	22%	30,620	17.4
26% (AMT)	2,380	1.4	24%	8,060	4.7	24%	8,470	4.9	24%	8,740	5.0
28% (Regular)	3,720	2.2	26% (AMT)	70	0.0	26% (AMT)	80	0.0	26% (AMT)	70	0.0
28% (AMT)	2,620	1.5	28% (AMT)	80	0.0	28% (AMT)	80	0.0	28% (AMT)	80	0.0
33%	540	0.3	32%	1,010	0.6	32%	1,000	0.6	32%	1,110	0.6
35%	50	0.0	35%	1,150	0.7	35%	1,190	0.7	35%	1,290	0.7
39.6%	880	0.5	37.0%	800	0.5	37.0%	870	0.5	37.0%	910	0.5
All	170,420	100.0	All	172,380	100.0	All	174,690	100.0	All	175,860	100.0

Statutory Marginal Income Tax Rate	2025		Statutory Marginal Income Tax Rate	2026		Statutory Marginal Income Tax Rate	2029	
	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	24,870	13.7	Non-filers	24,610	13.4	Non-filers	23,850	12.7
0%	27,670	15.2	0%	29,510	16.1	0%	29,320	15.7
10%	26,460	14.5	10%	27,260	14.9	10%	27,130	14.5
12%	53,810	29.6	15%	53,960	29.4	15%	54,940	29.3
22%	34,690	19.1	25%	34,120	18.6	25%	37,110	19.8
24%	10,250	5.6	26% (AMT)	3,430	1.9	26% (AMT)	3,800	2.0
26% (AMT)	70	0.0	28% (Regular)	5,220	2.9	28% (Regular)	5,510	2.9
28% (AMT)	80	0.0	28% (AMT)	3,240	1.8	28% (AMT)	3,530	1.9
32%	1,440	0.8	33%	630	0.3	33%	700	0.4
35%	1,610	0.9	35%	80	0.0	35%	80	0.0
37.0%	1,090	0.6	39.6%	1,280	0.7	39.6%	1,360	0.7
All	182,030	100.0	All	183,320	100.0	All	187,320	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

** Less than 0.05 percent

(1) Calendar year. Baseline is the law in place for each year as of 12/24/2019. Tax units that are dependents of other units are excluded from the analysis. For a description of TPC's baseline definitions, see:

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