

Table T21-0097
Number of Tax Units by Tax Bracket Under Current Law, 2017-2022, 2025, 2026, and 2031¹

Statutory Marginal Income Tax Rate	2017		Statutory Marginal Income Tax Rate	2018		Statutory Marginal Income Tax Rate	2019		Statutory Marginal Income Tax Rate	2020		Statutory Marginal Income Tax Rate	2021		Statutory Marginal Income Tax Rate	2022	
	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		Number of Tax Units (thousands)	Percent of Total		Number of Tax Units (thousands)	Percent of Total
Non-filers	26,300	15.5	Non-filers	27,620	16.1		28,360	16.3		31,730	18.0		26,890	15.1		28,620	15.9
0%	29,500	17.4	0%	26,740	15.6		26,620	15.3		26,560	15.1		27,380	15.4		25,780	14.4
10%	24,590	14.5	10%	24,080	14.0		24,250	13.9		23,710	13.5		23,130	13.0		23,870	13.3
15%	51,990	30.7	12%	52,810	30.7		52,830	30.4		50,680	28.8		53,530	30.1		53,580	29.9
25%	26,670	15.7	22%	28,760	16.7		29,630	17.0		30,420	17.3		32,840	18.4		33,060	18.4
26% (AMT)	2,450	1.4	24%	8,480	4.9		8,810	5.1		8,990	5.1		10,120	5.7		10,270	5.7
28% (Regular)	3,880	2.3	26% (AMT)	80	0.0		80	0.1		90	0.1		100	0.1		100	0.1
28% (AMT)	2,580	1.5	28% (AMT)	80	0.1		80	0.1		90	0.1		100	0.1		90	0.1
33%	590	0.4	32%	1,100	0.6		1,140	0.7		1,600	0.9		1,440	0.8		1,460	0.8
35%	50	0.0	35%	1,290	0.8		1,360	0.8		1,410	0.8		1,590	0.9		1,630	0.9
39.6%	950	0.6	37.0%	850	0.5		910	0.5		970	0.6		1,030	0.6		1,070	0.6
All	169,560	100.0	All	171,890	100.0		174,070	100.0		176,230	100.0		178,140	100.0		179,520	100.0

Statutory Marginal Income Tax Rate	2025		Statutory Marginal Income Tax Rate	2026		Statutory Marginal Income Tax Rate	2031	
	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	28,710	15.6	Non-filers	28,590	15.4		27,190	14.1
0%	27,270	14.8	0%	29,430	15.9		29,290	15.2
10%	24,450	13.3	10%	25,150	13.6		25,920	13.5
12%	54,090	29.4	15%	54,120	29.2		55,700	28.9
22%	34,050	18.5	25%	33,330	18.0		36,970	19.2
24%	10,660	5.8	26% (AMT)	3,420	1.8		4,270	2.2
26% (AMT)	90	0.1	28% (Regular)	5,310	2.9		6,320	3.3
28% (AMT)	90	0.1	28% (AMT)	3,660	2.0		4,280	2.2
32%	1,570	0.9	33%	840	0.5		1,070	0.6
35%	1,770	1.0	35%	100	0.1		100	0.1
37.0%	1,130	0.6	39.6%	1,320	0.7		1,480	0.8
All	183,880	100.0	All	185,260	100.0		192,590	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1)

** Less than 0.05 percent

(1) Calendar year. Baseline is the law in place for each year as of 07/19/2021. 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>