

**Table T22-0052**  
**Number of Tax Units by Tax Bracket Under Current Law, 2017-2023, 2025, 2026, and 2032 <sup>1</sup>**

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
<b>Non-filers</b>	26,020	15.4	<b>Non-filers</b>	27,250	15.9		25,700	14.8		29,060	16.5		24,870	14.0		28,250	15.7
<b>0%</b>	29,610	17.5	<b>0%</b>	26,930	15.7		27,470	15.8		26,200	14.9		27,610	15.5		25,630	14.2
<b>10%</b>	24,340	14.4	<b>10%</b>	23,950	14.0		24,130	13.9		23,270	13.2		22,870	12.9		22,570	12.5
<b>15%</b>	52,270	30.9	<b>12%</b>	52,920	30.9		54,540	31.4		53,210	30.2		54,030	30.4		54,310	30.1
<b>25%</b>	26,480	15.6	<b>22%</b>	28,510	16.6		29,640	17.0		30,570	17.4		33,440	18.8		34,200	18.9
<b>26% (AMT)</b>	2,460	1.5	<b>24%</b>	8,580	5.0		8,910	5.1		9,940	5.6		10,660	6.0		10,960	6.1
<b>28% (Regular)</b>	3,910	2.3	<b>26% (AMT)</b>	80	*		70	*		80	0.1		100	0.1		90	0.1
<b>28% (AMT)</b>	2,600	1.5	<b>28% (AMT)</b>	80	0.1		80	0.1		80	0.1		100	0.1		100	0.1
<b>33%</b>	590	0.4	<b>32%</b>	1,100	0.6		1,150	0.7		1,170	0.7		1,530	0.9		1,580	0.9
<b>35%</b>	50	*	<b>35%</b>	1,300	0.8		1,360	0.8		1,480	0.8		1,680	1.0		1,690	0.9
<b>39.6%</b>	950	0.6	<b>37%</b>	860	0.5		870	0.5		990	0.6		1,110	0.6		1,160	0.6
<b>All</b>	169,290	100.0	<b>All</b>	171,540	100.0		173,920	100.0		176,050	100.0		177,980	100.0		180,540	100.0

  

Statutory Marginal Income Tax Rate	2023		Statutory Marginal Income Tax Rate	2025		Statutory Marginal Income Tax Rate	2026		Statutory Marginal Income Tax Rate	2032	
	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>	27,780	15.3		27,320	14.8	<b>Non-filers</b>	27,080	14.6		25,820	13.3
<b>0%</b>	26,750	14.7		26,980	14.6	<b>0%</b>	28,120	15.2		27,850	14.4
<b>10%</b>	23,480	12.9		23,660	12.8	<b>10%</b>	24,780	13.4		23,920	12.4
<b>12%</b>	55,120	30.3		56,120	30.5	<b>15%</b>	56,050	30.2		56,120	29.0
<b>22%</b>	33,540	18.5		34,370	18.7	<b>25%</b>	34,020	18.3		39,540	20.4
<b>24%</b>	10,670	5.9		11,070	6.0	<b>26% (AMT)</b>	3,770	2.0		4,890	2.5
<b>26% (AMT)</b>	90	0.1		80	*	<b>28% (Regular)</b>	5,780	3.1		7,920	4.1
<b>28% (AMT)</b>	90	0.1		90	0.1	<b>28% (AMT)</b>	3,700	2.0		4,760	2.5
<b>32%</b>	1,500	0.8		1,610	0.9	<b>33%</b>	770	0.4		1,150	0.6
<b>35%</b>	1,690	0.9		1,800	1.0	<b>35%</b>	90	0.1		90	0.1
<b>37%</b>	1,120	0.6		1,170	0.6	<b>39.6%</b>	1,350	0.7		1,450	0.8
<b>All</b>	181,810	100.0		184,260	100.0	<b>All</b>	185,520	100.0		193,510	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* Less than 0.05 percent

(1) Calendar year. Baseline is the law in place for each year as of 10/13/2022. 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>

(2) Non-filers include those tax units that file only to claim economic impact payments.

Table T22-0052	29,608	17.49	28,120	15.16
0.1	24,344	14.38	24,780	13.36
0.15	52,272	30.88	56,054	30.21
0.25	26,482	15.64	34,020	18.34
26% (AMT)	2,462	1.45	3,769	2.03
28% (Regular)	3,909	2.31	5,783	3.12
28% (AMT)	2,603	1.54	3,698	1.99
0.33	585	0.35	773	0.42
0.35	52	0.03	86	0.05
0.396	952	0.56	1,351	0.73
All	169,288	100	185,517	100

27,847	14.39
23,919	12.36
56,123	29
39,542	20.43
4,890	2.53
7,918	4.09
4,760	2.46
1,152	0.6
88	0.05
1,445	0.75
193,505	100

Table T22-0052	26,929	15.7	27,465	15.79
0.1	23,948	13.96	24,129	13.87
0.12	52,917	30.85	54,543	31.36
0.22	28,510	16.62	29,643	17.04
0.24	8,575	5	8,912	5.12
26% (AMT)	75	0.04	67	0.04
28% (AMT)	78	0.05	81	0.05
0.32	1,095	0.64	1,153	0.66
0.35	1,299	0.76	1,358	0.78
0.37	864	0.5	867	0.5
All	171,536	100	173,922	100

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26,202	14.88	27,608	15.51	25,626
23,272	13.22	22,866	12.85	22,574
53,214	30.23	54,033	30.36	54,314
30,568	17.36	33,437	18.79	34,201
9,935	5.64	10,659	5.99	10,959
80	0.05	95	0.05	92
82	0.05	97	0.05	95
1,170	0.66	1,528	0.86	1,575
1,482	0.84	1,683	0.95	1,688
986	0.56	1,110	0.62	1,159
176,054	100	177,982	100	180,535

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14.19	26,745	14.71	26984	14.64
12.5	23,475	12.91	23656	12.84
30.08	55,116	30.32	56117	30.46
18.94	33,536	18.45	34369	18.65
6.07	10,668	5.87	11065	6.01
0.05	90	0.05	82	0.04
0.05	93	0.05	91	0.05
0.87	1,500	0.83	1613	0.88
0.93	1,688	0.93	1799	0.98
0.64	1,120	0.62	1166	0.63
100	181,809	100	184261	100