$\label{eq:Table T06-0054}$  Number of Tax Units by Tax Bracket, 2005  $^1$ 

| Statutory Marginal<br>Income Tax Rate | Number of Tax<br>Units<br>(Thousands) | Percent of Total |
|---------------------------------------|---------------------------------------|------------------|
| Non-filers                            | 20,876                                | 14.4             |
| 0%                                    | 23,351                                | 16.2             |
| 10%                                   | 21,825                                | 15.1             |
| 15%                                   | 48,736                                | 33.7             |
| 25%                                   | 22,199                                | 15.4             |
| 26% (AMT)                             | 2,244                                 | 1.6              |
| 28% (Regular)                         | 2,937                                 | 2.0              |
| 28% (AMT)                             | 1,170                                 | 0.8              |
| 33%                                   | 570                                   | 0.4              |
| 35%                                   | 665                                   | 0.5              |
| All                                   | 144,573                               | 100.0            |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

<sup>(1)</sup> Calendar year. Tax units that are dependents of other taxpayers are excluded from the analysis.