

Table T13-0160
Number of Tax Units by Tax Bracket Under Current Law, 2012-2014 ¹

Statutory Marginal Income Tax Rate ²	2012		2013		2014	
	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	22,076	13.8	22,294	13.8	21,532	13.2
0%	30,057	18.8	32,279	19.9	30,634	18.8
10%	24,367	15.3	25,831	16.0	24,951	15.3
15%	52,168	32.7	51,935	32.1	53,277	32.7
25%	23,576	14.8	22,030	13.6	24,147	14.8
26% (AMT)	2,146	1.3	1,976	1.2	2,140	1.3
28% (Regular)	2,689	1.7	2,758	1.7	3,081	1.9
28% (AMT)	1,964	1.2	1,739	1.1	1,856	1.1
33%	249	0.2	355	0.2	411	0.3
35%	438	0.3	31	**	24	**
39.6%	0	0.0	640	0.4	762	0.5
All	159,731	100.0	161,868	100.0	162,816	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

** Less than 0.05 percent

(1) Calendar year. Baseline is current law. Tax units that are dependents of other units are excluded from the analysis.

(2) The 39.6 percent bracket did not exist in 2012. It was reinstated for the 2013 calendar year and thereafter by the American Taxpayer Relief Act of 2012 (ATRA).