

**Table T15-0027**  
**Number of Tax Units by Tax Bracket and Filing Status, 2014 <sup>1</sup>**

| Statutory Marginal<br>Income Tax Rate | All                                   |                     | Single                                |                     | Married Filing Jointly                |                     | Head of Household                     |                     |
|---------------------------------------|---------------------------------------|---------------------|---------------------------------------|---------------------|---------------------------------------|---------------------|---------------------------------------|---------------------|
|                                       | Number of Tax<br>Units<br>(thousands) | Percent of<br>Total | Number of Tax<br>Units<br>(thousands) | Percent of<br>Total | Number of Tax<br>Units<br>(thousands) | Percent of<br>Total | Number of Tax<br>Units<br>(thousands) | Percent of<br>Total |
| <b>Non-filers</b>                     | 27,546                                | 16.3                | 23,829                                | 27.9                | 3,226                                 | 5.6                 | 491                                   | 2.1                 |
| <b>0%</b>                             | 33,344                                | 19.7                | 15,527                                | 18.2                | 8,913                                 | 15.5                | 8,458                                 | 36.2                |
| <b>10%</b>                            | 25,829                                | 15.3                | 11,603                                | 13.6                | 7,307                                 | 12.7                | 6,528                                 | 28.0                |
| <b>15%</b>                            | 49,800                                | 29.4                | 21,770                                | 25.5                | 20,871                                | 36.2                | 6,053                                 | 25.9                |
| <b>25%</b>                            | 23,930                                | 14.1                | 10,332                                | 12.1                | 11,592                                | 20.1                | 1,429                                 | 6.1                 |
| <b>26% (AMT)</b>                      | 1,632                                 | 1.0                 | 292                                   | 0.3                 | 1,033                                 | 1.8                 | 241                                   | 1.0                 |
| <b>28% (Regular)</b>                  | 3,598                                 | 2.1                 | 1,584                                 | 1.9                 | 1,864                                 | 3.2                 | 52                                    | 0.2                 |
| <b>28% (AMT)</b>                      | 2,135                                 | 1.3                 | 191                                   | 0.2                 | 1,790                                 | 3.1                 | 64                                    | 0.3                 |
| <b>33%</b>                            | 461                                   | 0.3                 | 136                                   | 0.2                 | 310                                   | 0.5                 | 4                                     | *                   |
| <b>35%</b>                            | 41                                    | *                   | *                                     | *                   | 39                                    | 0.1                 | *                                     | *                   |
| <b>39.6%</b>                          | 851                                   | 0.5                 | 104                                   | 0.1                 | 701                                   | 1.2                 | 22                                    | 0.1                 |
| <b>All</b>                            | 169,165                               | 100.0               | 85,369                                | 100.0               | 57,647                                | 100.0               | 23,343                                | 100.0               |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Fewer than 0.5

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