Table T18-0073
Number of Tax Units by Tax Bracket Under Current Law, 2017-2019, 2025, 2026, and 2028 [1]

| | 2017 | | | 2018 | | | 2019 | |
Statutory Marginal Income Tax Rate	Number of Tax Units (thousands)	Percent of Total	Statutory Marginal Income Tax Rate	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	24,990	14.7	Non-filers	25,180	14.6	25,050	14.5
0%	30,700	18.1	0%	28,760	16.7	28,490	16.5
10%	25,830	15.2	10%	25,670	14.9	25,370	14.7
15%	51,460	30.3	12%	52,890	30.8	52,730	30.5
25%	26,570	15.6	22%	28,360	16.5	29,570	17.1
26% (AMT)	2,380	1.4	24%	7,920	4.6	8,270	4.8
28% (Regular)	3,940	2.3	26% (AMT)	70	0.0	70	0.0
28% (AMT)	2,540	1.5	28% (AMT)	80	0.1	80	0.1
33%	520	0.3	32%	1,110	0.7	1,300	0.8
35%	50	0.0	35%	1,150	0.7	1,280	0.7
39.6%	930	0.6	37.0%	830	0.5	890	0.5
All	169,910	100.0	All	172,000	100.0	173,110	100.0

| | 2025 | | | 2026 | | | 2028 | |
Statutory Marginal Income Tax Rate	Number of Tax Units (thousands)	Percent of Total	Statutory Marginal Income Tax Rate	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Total
Non-filers	24,300	13.5	Non-filers	24,180	13.4	23,930	13.0
0%	27,190	15.1	0%	29,010	16.0	28,470	15.5
10%	25,240	14.0	10%	26,070	14.4	25,690	14.0
12%	53,450	29.7	15%	53,220	29.4	53,880	29.4
22%	34,390	19.1	25%	34,040	18.8	35,950	19.6
24%	10,820	6.0	26% (AMT)	3,430	1.9	3,650	2.0
26% (AMT)	70	0.0	28% (Regular)	5,460	3.0	5,880	3.2
28% (AMT)	80	0.1	28% (AMT)	3,610	2.0	3,790	2.1
32%	1,600	0.9	33%	710	0.4	800	0.4
35%	1,720	1.0	35%	90	0.1	100	0.1
37.0%	1,090	0.6	39.6%	1,300	0.7	1,340	0.7
All	179,940	100.0	All	181,110	100.0	183,490	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

** Less than 0.05 percent

(1) Calendar year. Baseline is the law in place for each year as of 8/23/2018. 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