

**Table T18-0074**  
**Number of Tax Units by Tax Bracket and Filing Status, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Statutory Marginal Income Tax Rate	All		Single		Married Filing Jointly		Head of Household	
	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>	24,990	14.7	16,800	20.8	7,610	12.1	580	2.5
<b>0%</b>	30,700	18.1	15,230	18.9	7,890	12.5	7,120	30.9
<b>10%</b>	25,830	15.2	11,630	14.4	7,000	11.1	6,790	29.4
<b>15%</b>	51,460	30.3	22,590	28.0	21,100	33.6	6,490	28.1
<b>25%</b>	26,570	15.6	11,650	14.4	12,660	20.1	1,550	6.7
<b>26% (AMT)</b>	2,380	1.4	510	0.6	1,370	2.2	390	1.7
<b>28% (Regular)</b>	3,940	2.3	1,780	2.2	2,000	3.2	50	0.2
<b>28% (AMT)</b>	2,540	1.5	250	0.3	2,110	3.4	70	0.3
<b>33%</b>	520	0.3	160	0.2	340	0.5	0	0.0
<b>35%</b>	50	**	0	0.0	50	0.1	0	0.0
<b>39.6%</b>	930	0.6	120	0.1	760	1.2	20	0.1
<b>All</b>	169,910	100.0	80,720	100.0	62,890	100.0	23,080	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 2017 as of 8/23/2018. Tax units that are dependents of other units are excluded from the analysis. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>