

Table T18-0077
Number of Tax Units by Tax Bracket and Filing Status, 2025 ¹
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
Non-filers	24,300	13.5	16,350	19.3	7,490	11.2	460	1.9
0%	27,190	15.1	15,720	18.5	6,090	9.1	4,880	20.0
10%	25,240	14.0	11,250	13.3	6,530	9.7	7,140	29.2
12%	53,450	29.7	22,520	26.5	20,840	31.1	8,740	35.8
22%	34,390	19.1	13,720	16.2	17,740	26.5	1,900	7.8
24%	10,820	6.0	4,020	4.7	5,460	8.2	1,050	4.3
26% (AMT)	70	**	20	**	40	0.1	10	**
28% (AMT)	80	0.1	10	**	70	0.1	0	0.0
32%	1,600	0.9	500	0.6	940	1.4	120	0.5
35%	1,720	1.0	610	0.7	980	1.5	120	0.5
37.0%	1,090	0.6	150	0.2	860	1.3	30	0.1
All	179,940	100.0	84,860	100.0	67,030	100.0	24,440	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 2025 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>