

Table T20-0030
Number of Tax Units by Tax Bracket and Filing Status, 2026 ¹

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	24,620	13.4	16,600	19.0	7,530	11.2	490	2.0
0%	29,800	16.3	15,940	18.2	6,950	10.3	6,350	26.0
10%	27,370	14.9	12,880	14.7	6,860	10.2	7,140	29.3
15%	53,990	29.5	23,430	26.8	21,460	31.8	7,650	31.4
25%	33,800	18.4	14,930	17.1	15,860	23.5	2,000	8.2
26% (AMT)	3,410	1.9	690	0.8	2,000	3.0	550	2.3
28% (Regular)	5,140	2.8	2,290	2.6	2,590	3.8	80	0.3
28% (AMT)	3,230	1.8	340	0.4	2,650	3.9	90	0.4
33%	620	0.3	190	0.2	390	0.6	0	0.0
35%	80	0.0	0	0.0	80	0.1	0	0.0
39.6%	1,280	0.7	170	0.2	1,030	1.5	30	0.1
All	183,320	100.0	87,480	100.0	67,390	100.0	24,370	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

** Less than 0.05 percent

(1) Calendar year. Baseline is current law as of 12/24/2019. 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>