

5-Aug-21

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**Table T21-0098**  
**Number of Tax Units by Tax Bracket and Filing Status, 2017 <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>                     | 26,300                                | 15.5                | 17,890                                | 22.0                | 7,700                                 | 12.3                | 710                                   | 3.2                 |
| <b>0%</b>                             | 29,500                                | 17.4                | 14,940                                | 18.4                | 7,570                                 | 12.1                | 6,500                                 | 28.7                |
| <b>10%</b>                            | 24,590                                | 14.5                | 11,110                                | 13.7                | 6,560                                 | 10.5                | 6,560                                 | 29.0                |
| <b>15%</b>                            | 51,990                                | 30.7                | 22,900                                | 28.2                | 21,000                                | 33.6                | 6,830                                 | 30.2                |
| <b>25%</b>                            | 26,670                                | 15.7                | 11,730                                | 14.4                | 12,720                                | 20.4                | 1,510                                 | 6.7                 |
| <b>26% (AMT)</b>                      | 2,450                                 | 1.4                 | 520                                   | 0.6                 | 1,440                                 | 2.3                 | 370                                   | 1.6                 |
| <b>28% (Regular)</b>                  | 3,880                                 | 2.3                 | 1,630                                 | 2.0                 | 2,130                                 | 3.4                 | 30                                    | 0.1                 |
| <b>28% (AMT)</b>                      | 2,580                                 | 1.5                 | 270                                   | 0.3                 | 2,140                                 | 3.4                 | 70                                    | 0.3                 |
| <b>33%</b>                            | 590                                   | 0.4                 | 170                                   | 0.2                 | 390                                   | 0.6                 | 0                                     | 0.0                 |
| <b>35%</b>                            | 50                                    | 0.0                 | 0                                     | 0.0                 | 50                                    | 0.1                 | 10                                    | 0.0                 |
| <b>39.6%</b>                          | 950                                   | 0.6                 | 120                                   | 0.2                 | 770                                   | 1.2                 | 20                                    | 0.1                 |
| <b>All</b>                            | 169,560                               | 100.0               | 81,270                                | 100.0               | 62,470                                | 100.0               | 22,600                                | 100.0               |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

\*\* Less than 0.05 percent

(1) Calendar year. Baseline is current law as of 07/19/2021. 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>