

Table T21-0105
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	28,590	15.4	20,020	22.0	8,230	12.4	340	1.5
0%	29,430	15.9	15,990	17.6	6,920	10.5	5,860	24.9
10%	25,150	13.6	11,850	13.0	6,040	9.1	6,830	29.0
15%	54,120	29.2	23,950	26.3	20,830	31.5	7,710	32.7
25%	33,330	18.0	15,080	16.6	15,020	22.7	2,120	9.0
26% (AMT)	3,420	1.8	690	0.8	2,010	3.0	490	2.1
28% (Regular)	5,310	2.9	2,490	2.7	2,550	3.9	50	0.2
28% (AMT)	3,660	2.0	430	0.5	2,950	4.5	90	0.4
33%	840	0.5	300	0.3	480	0.7	0	0.0
35%	100	0.1	0	0.0	90	0.1	0	0.0
39.6%	1,320	0.7	180	0.2	1,050	1.6	40	0.2
All	185,260	100.0	90,980	100.0	66,160	100.0	23,540	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>