

Percent of Tax Filers by Marginal Tax Rate, Selected Years, 1985-2019 ¹

1985		1989		1992		1996		1997		1998		1999		2000	
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
0.0	15.4	0.0	17.8	0.0	20.4	0.0	19.8	0.0	19.0	0.0	19.2	0.0	19.1	0.0	18.6
11-12	12.3							10.0	0.4	10.0	0.8	10.0	0.9	10.0	1.0
14-18	33.4	15.0	57.8	15.0	57.6	15.0	56.6	15.0	56.1	15.0	54.5	15.0	53.6	15.0	52.8
								20.0	0.7	20.0	1.0	20.0	1.0	20.0	1.1
								25.0	0.0	25.0	0.0	25.0	0.0	25.0	0.0
20-28	26.1	28.0	20.6	28.0	19.0	28.0	19.7	28.0	19.5	28.0	20.0	28.0	20.4	28.0	21.1
30-33	6.7	33.0	2.8	31.0	3.0	31.0	2.2	31.0	2.3	31.0	2.5	31.0	2.7	31.0	3.0
34-38	3.7	38.0	0.7			36.0	0.9	36.0	1.0	36.0	1.0	36.0	1.1	36.0	1.2
42-50	2.4					39.6	0.5	39.6	0.6	39.6	0.6	39.6	0.7	39.6	0.7
		≤ 15.0	75.6	≤ 15.0	78.0	≤ 15.0	76.4	≤ 15.0	75.5	≤ 15.0	74.6	≤ 15.0	73.6	≤ 15.0	72.4
2001		2002		2003		2004		2005							
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent						
0.0	20.0	0.0	21.4	0.0	22.3	0.0	22.3	0.0	22.4						
				5.0	0.5	5.0	0.8	5.0	0.9						
8.0	0.1	8.0	0.1	8.0	0.1	8.0	0.0	8.0	0.0						
10.0	3.4	10.0	18.2	10.0	19.8	10.0	19.1	10.0	19.0						
15.0	50.1	15.0	35.4	15.0	36.4	15.0	36.7	15.0	36.7						
20.0	0.5	20.0	0.4	20.0	0.3	20.0	0.0	20.0	0.0						
25.0	0.0	25.0	0.0	25.0	16.4	25.0	16.7	25.0	16.4						
27.5	20.9	27.0	20.0												
28.0	0.0	28.0	0.0	28.0	2.6	28.0	2.7	28.0	2.8						
30.5	2.9	30.0	2.7	33.0	1.0	33.0	1.0	33.0	1.1						
35.5	1.1	35.0	1.0	35.0	0.6	35.0	0.6	35.0	0.7						
39.1	0.6	38.6	0.6												
≤ 15.0	73.6	≤ 15.0	75.1	≤ 15.0	79.0	≤ 15.0	78.9	≤ 15.0	78.9						
2006		2007		2008		2009		2010		2011		2012			
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent		
0.0	22.9	0.0	22.7	0.0	24.8	0.0	26.4	0.0	25.4	0.0	26.0	0.0	25.4		
5.0	0.8	5.0	0.9	5.0	0.0	5.0	0.0	5.0	0.0						
10.0	18.6	10.0	18.9	10.0	18.4	10.0	19.1	10.0	19.2	10.0	18.9	10.0	18.9		
15.0	36.1	15.0	36.0	15.0	35.2	15.0	34.8	15.0	34.7	15.0	34.0	15.0	34.0		
25.0	16.4	25.0	16.4	25.0	16.5	25.0	15.4	25.0	16.0	25.0	16.2	25.0	16.3		
28.0	3.0	28.0	3.0	28.0	3.0	28.0	2.6	28.0	2.9	28.0	3.0	28.0	3.2		
33.0	1.1	33.0	1.2	33.0	1.2	33.0	1.0	33.0	1.1	33.0	1.2	33.0	1.2		
35.0	0.7	35.0	0.7	35.0	0.7	35.0	0.6	35.0	0.6	35.0	0.6	35.0	0.7		
≤ 15.0	78.5	≤ 15.0	78.4	≤ 15.0	78.4	≤ 15.0	80.3	≤ 15.0	79.3	≤ 15.0	78.9	≤ 15.0	78.4		
2013		2014		2015		2016		2017							
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent						
0.0	25.0	0.0	24.2	0.0	24.4	0.0	23.8	0.0	22.8						
10.0	18.6	10.0	18.4	10.0	18.2	10.0	15.1	10.0	17.6						
15.0	28.6	15.0	28.9	15.0	34.2	15.0	34.5	15.0	34.7						
				20.0	0.0	20.0	0.0	20.0	0.0						
25.0	16.3	25.0	16.6	25.0	17.4	25.0	17.8	25.0	18.4						
28.0	3.1	28.0	3.3	28.0	3.5	28.0	3.6	28.0	3.8						
33.0	1.2	33.0	1.3	33.0	1.3	33.0	1.4	33.0	1.5						
35.0	0.1	35.0	0.1	35.0	0.1	35.0	0.1	35.0	0.1						
39.6	0.6	39.6	0.7	39.6	0.7	39.6	0.7	39.6	0.7						
≤ 15.0	72.2	≤ 15.0	71.5	≤ 15.0	76.8	≤ 15.0	73.4	≤ 15.0	75.1						
2018		2019													
Rate	Percent	Rate	Percent												
0.0	22.0	0.0	21.9												
10.0	16.5	10.0	16.0												
12.0	33.2	12.0	33.8												
15.0	1.1	15.0	1.0												
20.0	0.0	20.0	0.0												
22.0	18.9	22.0	18.9												
24.0	5.9	24.0	5.9												
25.0	0.0	25.0	0.0												
28.0	0.0	28.0	0.0												
32.0	0.8	32.0	0.8												
35.0	0.9	35.0	0.9												
37.0	0.5	37.0	0.6												
≤ 15.0	72.8	≤ 15.0	72.7												

Source: Internal Revenue Service, SOI Tax Stats - Individual Statistical Tables by Tax Rate and Income Percentile, Individual Complete Report (Publication 1304), Table 3.4: Tax Classified by Marginal Tax Rate. November 2021.

Notes: Marginal tax rate is the highest income tax rate that applies to taxable income before income tax credits.