

Table T22-0060
Number of Tax Units by Tax Bracket and Filing Status, 2025 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	26,560	14.9	18,560	20.9	7,350	11.8	650	2.8
0%	26,200	14.7	15,800	17.8	5,310	8.5	4,420	19.4
10%	22,950	12.9	11,300	12.8	5,240	8.4	6,030	26.5
12%	54,540	30.6	24,600	27.8	19,900	31.8	8,390	36.9
22%	33,180	18.6	13,310	15.0	16,740	26.8	1,950	8.6
24%	10,500	5.9	3,710	4.2	5,290	8.5	1,060	4.7
26% (AMT)	80	*	20	*	50	0.1	10	*
28% (AMT)	90	0.1	10	*	60	0.1	0	*
32%	1,520	0.9	500	0.6	830	1.3	110	0.5
35%	1,690	1.0	670	0.8	890	1.4	100	0.5
37%	1,080	0.6	160	0.2	830	1.3	30	0.1
All	178,380	100.0	88,630	100.0	62,490	100.0	22,750	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Less than 0.05 percent

(1) Calendar year. Baseline is current law as of 10/13/2022. 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>