

Table T22-0061
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	27,080	14.6	18,970	20.6	7,490	11.5	630	2.7
0%	28,120	15.2	15,980	17.3	5,880	9.1	5,530	23.5
10%	24,780	13.4	12,110	13.1	5,920	9.1	6,340	27.0
15%	56,050	30.2	25,500	27.7	20,880	32.1	7,920	33.7
25%	34,020	18.3	15,300	16.6	15,300	23.5	2,330	9.9
26% (AMT)	3,770	2.0	760	0.8	2,160	3.3	580	2.5
28% (Regular)	5,780	3.1	2,680	2.9	2,840	4.4	50	0.2
28% (AMT)	3,700	2.0	450	0.5	2,940	4.5	100	0.4
33%	770	0.4	290	0.3	420	0.7	0	*
35%	90	0.1	0	*	80	0.1	0	*
39.6%	1,350	0.7	190	0.2	1,070	1.7	40	0.2
All	185,520	100.0	92,220	100.0	64,970	100.0	23,520	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>