Table T09-0163
Tax Units with a Change in Effective Marginal Individual Income Tax Rates (EMTR)
Administration's Fiscal Year 2010 Budget Proposal versus Current Law
Distribution by Cash Income Level, 2012 [1]

Cash Income Class (thousands of 2009 dollars)[2]	Tax Units (thousands)[3]	Percent of Tax Units With		
		Increase in EMTR	No Change in EMTR	Decrease in EMTR
Less than 10	11,387	0.5	18.7	80.7
10-20	16,446	6.5	27.8	65.7
20-30	16,427	9.5	52.7	37.9
30-40	13,304	14.5	57.0	28.5
40-50	10,846	16.0	51.6	32.4
50-75	19,748	6.6	34.1	59.3
75-100	13,331	13.1	15.6	71.2
100-200	18,880	18.0	4.9	77.1
200-500	5,226	18.2	20.9	60.9
500-1,000	888	9.7	15.3	75.0
More than 1,000	449	3.9	17.4	78.8
All	127,238	10.9	31.2	57.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

1. Calendar year. Baseline is current law. Effective marginal rate is determined by calculating individual income tax and then adding $1,000 to wages and recomputing individual income tax. The effective marginal rate is the resulting change in tax divided by $1,000. The proposal is the Administration's Fiscal Year 2010 Budget Proposal.

2. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm

3. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Excludes tax units with no earnings.