# Table T09-0298
## Tax Units with a Change in Effective Marginal Individual Income Tax Rates (EMTR)
## Administration's Fiscal Year 2010 Budget Proposal versus Administration Baseline
## Distribution by Cash Income Level, 2012 [1]

| Cash Income Class (thousands of 2009 dollars)[2] | Tax Units (thousands)[3] | Percent of Tax Units With [4] | | | |
|---|---|---|---|---|---|
| | | No Earnings | Increase in EMTR | No Change in EMTR | Decrease in EMTR |
| **Less than 10** | 16,867 | 33.9 | 0.4 | 17.1 | 48.7 |
| **10-20** | 24,202 | 34.4 | 9.0 | 41.5 | 15.0 |
| **20-30** | 21,129 | 24.9 | 10.1 | 56.0 | 9.1 |
| **30-40** | 16,119 | 18.0 | 7.7 | 67.5 | 6.8 |
| **40-50** | 12,811 | 15.4 | 10.6 | 67.9 | 6.2 |
| **50-75** | 22,730 | 13.1 | 5.9 | 73.5 | 7.5 |
| **75-100** | 14,433 | 10.8 | 27.0 | 57.8 | 4.4 |
| **100-200** | 20,762 | 9.4 | 16.5 | 69.5 | 4.6 |
| **200-500** | 5,989 | 10.0 | 34.6 | 53.0 | 2.4 |
| **500-1,000** | 1,052 | 13.3 | 61.5 | 23.4 | 1.8 |
| **More than 1,000** | 533 | 13.7 | 73.2 | 11.6 | 1.5 |
| **All** | 157,348 | 20.2 | 11.9 | 55.6 | 12.2 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

(1) Calendar year. Administration baseline extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal is the Administration's Fiscal Year 2010 Budget Proposal. 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.

(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.

(4) Tax units with no earnings (defined as wages and salaries plus self-employment income) are not included in the higher, lower, and same columns.