Table T09-0165
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		
		Increase in EMTR	No Change in EMTR	Decrease in EMTR
Less than 10	11,387	0.5	26.4	73.1
10-20	16,446	14.7	64.2	21.1
20-30	16,427	12.6	76.4	11.0
30-40	13,304	11.5	81.5	7.0
40-50	10,846	12.6	81.3	6.1
50-75	19,748	6.6	86.4	7.0
75-100	13,331	31.5	63.3	5.2
100-200	18,880	17.6	76.7	5.7
200-500	5,226	35.7	61.5	2.8
500-1,000	888	72.0	24.4	3.6
More than 1,000	449	82.6	13.9	3.4
All	127,238	15.1	70.2	14.7

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

1. Calendar year. Baseline is the Administration's baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). 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 zero earnings.