

Table T10-0046
Tax Units with a Change in Effective Marginal Individual Income Tax Rates (EMTR)
Administration's Fiscal Year 2011 Budget Proposal versus Current Law
Distribution by Cash Income Level, 2012¹

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	16,958	33.9	0.3	41.4	24.4
10-20	24,305	34.4	4.2	19.0	42.4
20-30	21,133	24.8	6.7	35.3	33.2
30-40	16,074	18.0	12.8	41.6	27.6
40-50	12,909	15.3	12.9	39.9	31.8
50-75	22,702	13.0	7.6	25.7	53.6
75-100	14,431	10.8	11.4	13.2	64.7
100-200	20,606	9.3	14.4	4.8	71.5
200-500	5,930	10.1	9.7	24.0	56.1
500-1,000	1,048	13.3	11.4	12.2	63.0
More than 1,000	531	13.7	5.7	14.0	66.5
All	157,348	20.2	8.5	26.4	44.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law. The proposal is the Administration's Fiscal Year 2011 Budget Proposal. Effective marginal rate is determined by calculating individual income tax and then adding \$1,000 to wages and recomputing individual income tax.

(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.