Table T10-0177
Bipartisan Tax Fairness and Simplification Act of 2010 vs. Current Law
Number of Tax Units with a Change in Effective Marginal Tax Rate
on Capital Gains by Cash Income Level, 2014 [1]

Cash Income Class (thousands of 2009 dollars)[2]	Tax Units with Positive Long-Term Gains (thousands)[3]	Tax Units with a Change in Effective Marginal Rate on Capital Gains Relative to Current Law		
		Percent with Increase	Percent with Decrease	Percent with No Change
Less than 10	245	0.0	6.3	93.7
10-20	470	1.1	51.9	46.9
20-30	684	23.9	41.9	34.3
30-40	661	30.5	48.3	21.2
40-50	643	30.9	54.1	15.0
50-75	1,853	21.6	70.4	7.9
75-100	1,745	22.0	72.5	5.5
100-200	4,339	26.4	71.0	2.7
200-500	2,307	27.8	70.0	2.2
500-1,000	540	77.0	20.0	3.0
More than 1,000	351	86.3	11.0	2.7
All	13,910	27.8	62.0	10.2

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

(1) Calendar year. Baseline is current law. Effective marginal rate is determined by calculating individual income tax, and then adding $1,000 to long-term capital gains and recomputing individual income tax. The effective marginal rate is the resulting change in tax divided by $1,000. Analysis is restricted to tax units reporting net positive long-term gains. Estimates do not include the Medicare surtax enacted as part of the health reform legislation.

(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 nonfiling units but excludes those that are dependents of other tax units.