Table T10-0178
Bipartisan Tax Fairness and Simplification Act of 2010 vs. Current Policy
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 Policy		
		Percent with Increase	Percent with Decrease	Percent with No Change
Less than 10	245	0.8	2.4	96.9
10-20	470	2.5	7.1	90.4
20-30	684	40.1	8.3	51.6
30-40	661	45.1	9.3	45.6
40-50	643	61.9	11.0	27.1
50-75	1,853	62.5	25.9	11.6
75-100	1,745	82.2	13.7	4.1
100-200	4,339	66.7	29.3	4.0
200-500	2,307	82.5	14.3	3.2
500-1,000	540	88.4	8.4	3.2
More than 1,000	351	90.9	6.4	2.7
All	13,910	65.9	18.8	15.2

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

(1) Calendar year. Baseline is current policy. 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.