Table T10-0176
Bipartisan Tax Fairness and Simplification Act of 2010 vs. Current Policy
Number of Tax Units with a Change in Effective Marginal Tax Rate
on Wage Income by Cash Income Level, 2014 [1]

Cash Income Class (thousands of 2009 dollars)[2]	Tax Units with Wages and Salaries (thousands)[3]	Tax Units with a Change in Effective Marginal Rate on Wages Relative to Current Policy		
		Percent with Increase	Percent with Decrease	Percent with No Change
Less than 10	9,529	6.9	7.5	85.6
10-20	14,330	6.5	44.0	49.5
20-30	14,783	4.4	32.4	63.2
30-40	12,639	3.9	35.7	60.4
40-50	10,717	4.4	39.0	56.6
50-75	19,201	6.1	39.7	54.2
75-100	12,777	8.7	33.4	57.9
100-200	19,948	24.4	40.6	35.0
200-500	5,745	53.4	12.8	33.8
500-1,000	914	56.5	10.4	33.2
More than 1,000	465	31.8	11.1	57.1
All	121,293	11.6	34.1	54.3

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 wages and salaries and recomputing individual income tax. The effective marginal rate is the resulting change in tax divided by $1,000. Tax units reporting zero wages and salaries are eliminated from the analysis. 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.