

Table T11-0034
Tax Units with a Change in Effective Marginal Individual Income Tax Rates (EMTR)
Administration's FY2012 Budget Proposals
Individual Income Tax Provisions
Baseline: Current Policy
Distribution by Cash Income Level, 2013¹

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	16,372	33.8	1.5	62.5	2.2
10-20	24,763	35.6	2.2	54.3	7.9
20-30	21,537	26.0	1.9	57.1	15.0
30-40	16,514	18.8	2.3	62.9	16.0
40-50	13,080	15.0	2.5	65.8	16.6
50-75	22,835	13.3	2.5	71.2	13.0
75-100	14,507	11.8	4.4	71.5	12.3
100-200	21,341	9.5	4.0	75.8	10.7
200-500	6,329	10.2	16.8	62.7	10.3
500-1,000	1,147	12.7	62.4	20.5	4.4
More than 1,000	598	13.8	71.8	11.5	2.9
All	159,683	20.6	3.9	64.1	11.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Calendar year. Baseline is current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011. The proposal contains all the individual income tax provisions in the Administration's FY2012 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.