Table T09-0413
Average Effective Marginal Tax Rate (Percent), $2009{ }^{1}$

|  | All Filers | AMT <br> Taxpayers Only | Non-AMT <br> Taxpayers Only |
| :---: | :---: | :---: | :---: |
| By Filing Status |  |  |  |
| Single | 20.2 | 31.1 | 19.7 |
| Married filing jointly | 23.7 | 32.9 | 21.8 |
| With Dependents | 24.1 | 33.0 | 22.1 |
| Without Dependents | 22.9 | 32.6 | 21.3 |
| Head of Household | 18.4 | 31.2 | 17.5 |
| By Cash Income Level (thousands of 2009 dollars) |  |  |  |
| Less than 30 | 7.3 | * | 7.3 |
| 30-50 | 18.0 | * | 18.0 |
| 50-75 | 18.4 | 29.2 | 18.4 |
| 75-100 | 18.8 | 33.5 | 18.7 |
| 100-200 | 25.2 | 31.6 | 24.9 |
| 200-500 | 31.9 | 34.1 | 28.2 |
| 500-1,000 | 31.0 | 29.7 | 33.0 |
| More than 1,000 | 33.8 | 28.1 | 35.0 |
| All | 22.3 | 32.6 | 20.7 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2) * Insufficient data.
(1) The effective marginal tax rate is determined by calculating individual income tax, adding $\$ 100$ to wages and salaries and recomputing tax; the effective marginal rate is the resulting change in tax divided by $\$ 100$. The statutory tax rate is the rate on non-gain income. Averages are weighted by the dollar value of wages and salaries. Calendar year. Current law.

