

**Table T11-0122**  
**Percentage of Tax Filers with Effective Marginal Tax Rate Less than,  
Equal to, or Greater than Statutory Tax Rate, 2011 <sup>1</sup>**

	<u>Less</u>	<u>Equal <sup>2</sup></u>	<u>Greater</u>
<b>All Filers</b>	<b>3.4</b>	<b>57.1</b>	<b>39.4</b>
AMT Taxpayers	0.4	27.9	71.8
Non-AMT Taxpayers	4.0	62.2	33.9
<b>By Filing Status</b>			
Single	4.5	70.5	25.0
Married filing jointly	2.3	54.8	43.0
With Dependents	2.2	49.2	48.5
Without Dependents	2.4	64.0	33.6
Head of Household	8.1	39.2	52.7
<b>By Cash Income Level (thousands of 2011 dollars)</b>			
Less than 30	19.0	48.0	33.0
30-50	5.2	54.6	40.2
50-75	3.6	67.5	29.0
75-100	0.6	70.0	29.4
100-200	0.4	56.9	42.6
200-500	1.0	27.7	71.3
500-1,000	2.8	74.2	22.9
More than 1,000	3.3	86.2	10.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)

(1) The effective marginal tax rate is determined by calculating individual income tax, adding \$1,000 to wages and salaries and recomputing tax; the effective marginal rate is the resulting change in tax divided by \$1,000. The statutory tax rate is the rate on non-gain income. Tabulation is restricted to tax units reporting a non-zero value of earnings. Calendar year. Current law.

(2) Calculations treat rates as equal if they differ by less than 0.25 percentage points.

**Table T11-0122**  
**Percentage of Tax Filers with Effective Marginal Tax Rate Less than,**  
**Equal to, or Greater than Statutory Tax Rate, 2011 <sup>1</sup>**  
**AMT Paying Tax Filers Only**

	Less	Equal <sup>2</sup>	Greater
<b>All</b>	<b>0.4</b>	<b>27.9</b>	<b>71.8</b>
<b>By Filing Status</b>			
Single	0.6	41.0	58.5
Married filing jointly	0.3	26.4	73.3
With Dependents	0.3	25.1	74.7
Without Dependents	0.5	29.3	70.2
Head of Household	0.5	28.9	70.6
<b>By Cash Income Level (thousands of 2011 dollars)</b>			
Less than 30	*	*	*
30-50	0.0	100.0	0.0
50-75	8.1	68.7	23.2
75-100	0.8	45.2	54.0
100-200	0.2	23.3	76.5
200-500	0.1	4.4	95.5
500-1,000	0.2	72.9	26.9
More than 1,000	2.9	90.3	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)

(1) The effective marginal tax rate is determined by calculating individual income tax, adding \$1,000 to wages and salaries and recomputing tax; the effective marginal rate is the resulting change in tax divided by \$1,000. The statutory tax rate is the AMT rate on non-gain income. Tabulation is restricted to tax units reporting a non-zero value of earnings. Calendar year. Current law.

(2) Calculations treat rates as equal if they differ by less than 0.25 percentage points.

**Table T11-0122**  
**Percentage of Tax Filers with Effective Marginal Tax Rate Less than,**  
**Equal to, or Greater than Statutory Tax Rate, 2011 <sup>1</sup>**  
**Non-AMT Paying Tax Filers Only**

	<u>Less</u>	<u>Equal <sup>2</sup></u>	<u>Greater</u>
<b>All</b>	<b>4.0</b>	<b>62.2</b>	<b>33.9</b>
<b>By Filing Status</b>			
Single	4.7	72.3	23.0
Married filing jointly	2.7	61.6	35.7
With Dependents	2.8	55.8	41.5
Without Dependents	2.7	70.6	26.7
Head of Household	8.6	40.0	51.4
<b>By Cash Income Level (thousands of 2011 dollars)</b>			
Less than 30	19.0	48.0	33.0
30-50	5.2	54.6	40.2
50-75	3.6	67.5	29.0
75-100	0.6	70.2	29.3
100-200	0.4	58.4	41.2
200-500	2.7	71.0	26.3
500-1,000	9.1	77.4	13.5
More than 1,000	3.5	84.8	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)  
(1) The effective marginal tax rate is determined by calculating individual income tax, adding \$1,000 to wages and salaries and recomputing tax; the effective marginal rate is the resulting change in tax divided by \$1,000. The statutory tax rate is the rate on non-gain income. Tabulation is restricted to tax units reporting a non-zero value of earnings. Calendar year. Current law.

(2) Calculations treat rates as equal if they differ by less than 0.25 percentage points.