Table T09-0414

Percentage of Tax Filers with Effective Marginal Tax Rate Less than, Equal to, or Greater than Statutory Tax Rate, 2009 [1]

	Less	**Equal** [2]	**Greater**
All Filers	**17.5**	**50.3**	**32.2**
AMT Taxpayers	2.3	16.0	81.6
Non-AMT Taxpayers	17.9	51.4	30.7
By Filing Status			
Single	18.6	61.9	19.4
Married filing jointly	14.0	45.8	40.2
With Dependents	11.1	43.3	45.6
Without Dependents	17.7	48.9	33.4
Head of Household	23.7	32.9	43.4
By Cash Income Level (thousands of 2009 dollars)			
Less than 30	37.1	44.5	18.4
30-50	6.2	57.8	36.0
50-75	6.3	64.6	29.1
75-100	5.4	58.8	35.8
100-200	5.6	45.2	49.3
200-500	2.7	12.1	85.1
500-1,000	6.0	40.8	53.3
More than 1,000	7.6	28.7	63.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2)

(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. 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 T09-0414

Percentage of Tax Filers with Effective Marginal Tax Rate Less than, Equal to, or Greater than Statutory Tax Rate, 2009 [1]
AMT Paying Tax Filers Only

	Less	Equal [2]	Greater
All	**2.3**	**16.0**	**81.6**
By Filing Status			
Single	2.0	27.4	70.6
Married filing jointly	2.6	13.3	84.1
With Dependents	2.4	12.2	85.5
Without Dependents	3.1	15.5	81.3
Head of Household	0.7	25.8	73.6
By Cash Income Level (thousands of 2009 dollars)			
Less than 30	*	*	*
30-50	*	*	*
50-75	2.0	75.8	22.2
75-100	2.2	27.1	70.8
100-200	3.6	16.0	80.5
200-500	0.7	5.1	94.2
500-1,000	5.2	53.4	41.4
More than 1,000	15.1	57.1	27.7

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 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 T09-0414

Percentage of Tax Filers with Effective Marginal Tax Rate Less than, Equal to, or Greater than Statutory Tax Rate, 2009 [1]

Non-AMT Paying Tax Filers Only

	Less	Equal [2]	Greater
All	**17.9**	**51.4**	**30.7**
By Filing Status			
Single	18.8	62.2	19.0
Married filing jointly	14.7	47.7	37.6
With Dependents	11.8	45.6	42.6
Without Dependents	18.3	50.3	31.3
Head of Household	24.0	33.0	43.0
By Cash Income Level (thousands of 2009 dollars)			
Less than 30	37.1	44.5	18.4
30-50	6.2	57.8	36.0
50-75	6.3	64.6	29.1
75-100	5.4	58.9	35.6
100-200	5.7	46.5	47.9
200-500	4.8	19.2	75.9
500-1,000	7.3	19.2	73.5
More than 1,000	3.4	12.7	83.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2)
(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. 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.