

**Table T09-0415**  
**Average Difference Between Effective Marginal Tax Rate and**  
**Statutory Rate (Percentage Points), 2009 <sup>1</sup>**

	<b>Tax Filer's Effective Marginal Rate Compared with Statutory Rate <sup>2</sup></b>	
	<b>Less</b>	<b>Greater</b>
<b>All Filers</b>	<b>-10.9</b>	<b>5.8</b>
AMT Taxpayers	-6.7	7.1
Non-AMT Taxpayers	-11.2	5.5
<b>By Filing Status</b>		
Single	-14.5	4.5
Married filing jointly	-6.1	5.2
With Dependents	-7.5	6.1
Without Dependents	-4.3	3.5
Head of Household	-28.2	11.4
<b>By Cash Income Level (thousands of 2009 dollars)</b>		
Less than 30	-20.5	13.4
30-50	-11.3	14.7
50-75	-5.1	4.9
75-100	-3.0	3.5
100-200	-2.6	4.6
200-500	-13.1	5.6
500-1,000	-16.2	2.6
More than 1,000	-13.1	0.7

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. Average is weighted by wages and salaries. Calendar year. Current law.

(2) The "Less" column, for example, includes tax filers whose effective marginal rate is less than their statutory rate.