

Table T11-0124  
 Number of Tax Units in each Statutory Marginal Tax Rate, grouped by Filing Status  
 Under Current Law, Current Policy and Administration's FY2012 Budget Proposals, 2011<sup>1,2</sup>

All Tax Units						
Statutory Marginal Income Tax Rate <sup>3</sup>	Current Law		Current Policy <sup>4</sup>		Administration's FY2012 Budget Proposals <sup>5</sup>	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	29,718	17.9	28,968	17.4	28,871	17.4
0%	26,106	15.7	28,331	17.0	28,317	17.0
10%	*	*	23,926	14.4	24,007	14.4
15%	67,064	40.3	51,073	30.7	50,973	30.7
25%	*	*	25,774	15.5	25,846	15.5
26% (AMT)	13,021	7.8	1,947	1.2	1,819	1.1
28% (Regular)	23,842	14.3	3,217	1.9	3,397	2.0
28% (AMT)	2,144	1.3	2,382	1.4	1,119	0.7
31%	2,556	1.5	*	*	*	*
33%	*	*	352	0.1	171	0.1
35%	*	*	503	0.3	*	*
36%	739	0.4	*	*	727	0.4
39.6%	1,082	0.7	*	*	1,025	0.6
All	166,272	100.0	166,272	100.0	166,272	100.0

  

Single						
Statutory Marginal Income Tax Rate <sup>3</sup>	Current Law		Current Policy <sup>4</sup>		Administration's FY2012 Budget Proposals <sup>5</sup>	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	24,565	30.5	23,705	29.4	23,708	29.4
0%	11,657	14.5	12,863	16.0	12,860	16.0
10%	*	*	9,661	12.0	9,677	12.0
15%	30,221	37.5	20,680	25.6	20,695	25.7
25%	*	*	11,321	14.0	11,300	14.0
26% (AMT)	874	1.1	302	0.4	282	0.3
28% (Regular)	11,123	13.8	1,639	2.0	1,656	2.1
28% (AMT)	175	0.2	278	0.3	136	0.2
31%	1,654	2.1	*	*	*	*
33%	*	*	92	0.1	39	0.0
35%	*	*	82	0.1	*	*
36%	231	0.3	*	*	155	0.2
39.6%	122	0.2	*	*	115	0.1
All	80,622	100.0	80,622	100.0	80,622	100.0

  

Married, Filing Jointly						
Statutory Marginal Income Tax Rate <sup>3</sup>	Current Law		Current Policy <sup>4</sup>		Administration's FY2012 Budget Proposals <sup>5</sup>	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	2,661	4.6	2,747	4.8	2,749	4.8
0%	6,893	11.9	7,680	13.3	7,649	13.2
10%	*	*	7,751	13.4	7,791	13.5
15%	23,123	40.0	22,101	38.2	22,024	38.1
25%	*	*	12,232	21.2	12,319	21.3
26% (AMT)	9,673	16.7	1,307	2.3	1,215	2.1
28% (Regular)	11,409	19.7	1,488	2.6	1,638	2.8
28% (AMT)	1,827	3.2	1,954	3.4	895	1.5
31%	840	1.5	*	*	*	*
33%	*	*	147	0.3	123	0.2
35%	*	*	396	0.7	*	*
36%	468	0.8	*	*	538	0.9
39.6%	910	1.6	*	*	861	1.5
All	57,802	100.0	57,802	100.0	57,802	100.0

  

Head of Household						
Statutory Marginal Income Tax Rate <sup>3</sup>	Current Law		Current Policy <sup>4</sup>		Administration's FY2012 Budget Proposals <sup>5</sup>	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	2,493	9.9	2,416	9.6	2,414	9.6
0%	7,221	28.6	7,413	29.4	7,428	29.4
10%	*	*	6,183	24.5	6,210	24.6
15%	*	*	1,680	6.7	1,665	6.7
26% (Regular)	753	3.0	14	0.1	26	0.1
31%	12	0.0	*	*	*	*
35%	*	*	13	0.1	*	*
36%	23	0.1	*	*	11	0.0
39.6%	23	0.1	*	*	22	0.1
All	25,256	100.0	25,256	100.0	25,256	100.0

  

Married, Filing Separately						
Statutory Marginal Income Tax Rate <sup>3</sup>	Current Law		Current Policy <sup>4</sup>		Administration's FY2012 Budget Proposals <sup>5</sup>	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	0	0.0	0	0.0	0	0.0
0%	335	12.9	375	14.5	380	14.7
10%	*	*	330	12.7	329	12.7
15%	1,119	43.2	1,111	42.9	1,110	42.8
25%	*	*	541	20.9	542	20.9
26% (AMT)	403	15.6	62	2.4	63	2.4
28% (Regular)	557	21.5	76	2.9	76	2.9
28% (AMT)	83	3.2	72	2.8	33	1.3
31%	50	1.9	*	*	*	*
33%	*	*	13	0.5	9	0.3
35%	*	*	12	0.5	*	*
36%	16	0.6	*	*	23	0.9
39.6%	28	1.1	*	*	27	1.0
All	2,592	100.0	2,592	100.0	2,592	100.0

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

(1) Tax units that are dependents of other tax units are excluded from the analysis.

(2) Calendar year.

(3) Statutory rate is based on taxable income net of capital gains and qualified dividends.

(4) 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.

(5) Administration's FY2012 budget proposal: a) indexes the parameters of the AMT to inflation after 2011 and allows non-refundable credits against tentative AMT; b) extends parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) sets the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009; less the standard deduction and one personal exemption (two if married); d) sets the thresholds for REP and Base at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) taxes capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeals the 8%/18% rates for assets held more than 5 years; f) extends the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allows against the AMT; g) extends the American Opportunity Tax Credit; h) extends the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extends the maximum credit amount for the child and dependent care tax credit and increases the phase-out threshold to \$75,000 (not indexed); j) provides automatic enrollment in IRAs; and k) limits itemized deductions to 28% for taxpayers in the top two brackets.

**Table T11-0124**  
**Number of Tax Units in each Statutory Marginal Tax Rate, grouped by Tax Law**  
**Under Current Law, Current Policy and Administration's FY2012 Budget Proposals, 2013 <sup>1,2</sup>**

*I. Current Law*

Statutory Marginal Income Tax Rate <sup>3</sup>	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
	(thousands)		(thousands)		(thousands)		(thousands)		(thousands)	Total
Non-filers	29,718	17.9	24,565	30.5	2,661	4.6	2,493	9.9	0	0.0
0%	26,106	15.7	11,657	14.5	6,893	11.9	7,221	28.6	335	12.9
15%	67,064	40.3	30,221	37.5	23,123	40.0	12,601	49.9	1,119	43.2
26% (AMT)	13,021	7.8	874	1.1	9,673	16.7	2,071	8.2	403	15.6
28% (Regular)	23,842	14.3	11,123	13.8	11,409	19.7	753	3.0	557	21.5
28% (AMT)	2,144	1.3	175	0.2	1,827	3.2	59	0.2	83	3.2
31%	2,556	1.5	1,654	2.1	840	1.5	12	0.0	50	1.9
36%	739	0.4	231	0.3	468	0.8	23	0.1	16	0.6
39.6%	1,082	0.7	122	0.2	910	1.6	23	0.1	28	1.1
All	166,272	100.0	80,622	100.0	57,802	100.0	25,256	100.0	2,592	100.0

*II. Current Policy <sup>4</sup>*

Statutory Marginal Income Tax Rate <sup>3</sup>	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
	(thousands)		(thousands)		(thousands)		(thousands)		(thousands)	Total
Non-filers	28,868	17.4	23,705	29.4	2,747	4.8	2,416	9.6	0	0.0
0%	28,331	17.0	12,863	16.0	7,680	13.3	7,413	29.4	375	14.5
10%	23,926	14.4	9,661	12.0	7,751	13.4	6,183	24.5	330	12.7
15%	51,073	30.7	20,680	25.6	22,101	38.2	7,181	28.4	1,111	42.9
25%	25,774	15.5	11,321	14.0	12,232	21.2	1,680	6.7	541	20.9
26% (AMT)	1,947	1.2	302	0.4	1,307	2.3	276	1.1	62	2.4
28% (Regular)	3,217	1.9	1,639	2.0	1,488	2.6	14	0.1	76	2.9
28% (AMT)	2,382	1.4	278	0.3	1,954	3.4	78	0.3	72	2.8
33%	252	0.1	92	0.1	147	0.3	1	0.0	13	0.5
35%	503	0.3	82	0.1	396	0.7	13	0.1	12	0.5
All	166,272	100.0	80,622	100.0	57,802	100.0	25,256	100.0	2,592	100.0

*III. Administration's FY2012 Budget Proposals <sup>5</sup>*

Statutory Marginal Income Tax Rate <sup>3</sup>	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
	(thousands)		(thousands)		(thousands)		(thousands)		(thousands)	Total
Non-filers	28,871	17.4	23,708	29.4	2,749	4.8	2,414	9.6	0	0.0
0%	28,317	17.0	12,860	16.0	7,649	13.2	7,428	29.4	380	14.7
10%	24,007	14.4	9,677	12.0	7,791	13.5	6,210	24.6	329	12.7
15%	50,973	30.7	20,695	25.7	22,024	38.1	7,144	28.3	1,110	42.8
25%	25,846	15.5	11,300	14.0	12,319	21.3	1,685	6.7	542	20.9
26% (AMT)	1,819	1.1	282	0.3	1,215	2.1	259	1.0	63	2.4
28% (Regular)	3,397	2.0	1,656	2.1	1,638	2.8	26	0.1	76	2.9
28% (AMT)	1,119	0.7	136	0.2	895	1.5	55	0.2	33	1.3
33%	171	0.1	39	0.0	123	0.2	1	0.0	9	0.3
36%	727	0.4	155	0.2	538	0.9	11	0.0	23	0.9
39.6%	1,025	0.6	115	0.1	861	1.5	22	0.1	27	1.0
All	166,272	100.0	80,622	100.0	57,802	100.0	25,256	100.0	2,592	100.0

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

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