27-Sep-10 PRELIMINARY RESULTS http://www.taxpolicycenter.org

Table T10-0239 Number of Tax Units in each Statutory Marginal Tax Rate, by Filing Status Under Current Law, Current Policy, and Administration's Proposal, 2011^{1, 2}

		Ai					
Statutory Marginal Income Tax Rate ³		ion of Tax Cuts ent Law)		on of Tax Cuts nt Policy)	High-Income Cuts Expire (Administration's Proposal)		
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	
Non-filers	19,777	12.7	20,020	12.9	20,020	12.9	
0%	28,130	18.1	29,270	18.8	29,277	18.8	
10%	*	*	24,857	16.0	24,856	16.0	
15%	68,244	43.9	49,602	31.9	49,606	31.9	
25%	*	*	23,625	15.2	23,627	15.2	
26% (AMT)	10,269	6.6	2,012	1.3	1,987	1.3	
28% (Regular)	22,861	14.7	2,950	1.9	3,013	1.9	
28% (AMT)	1,479	1.0	2,437	1.6	1,727	1.1	
31%	2,666	1.7	*	*	*	*	
33%	*	*	160	0.1	*	*	
35%	*	*	436	0.3	*	*	
36%	909	0.6	*	*	416	0.3	
39.6%	1,033	0.7	*	*	840	0.5	
All	155,368	100.0	155,368	100.0	155,368	100.0	

			Single				
Statutory Marginal		ion of Tax Cuts ent Law)		on of Tax Cuts nt Policy)	High-Income Cuts Expire (Administration's Proposal)		
Income Tax Rate ³	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	
Non-filers	12,487	18.4	12,526	18.5	12,526	18.5	
0%	12,457	18.4	12,672	18.7	12,674	18.7	
10%	*	*	9,861	14.5	9,861	14.5	
15%	30,211	44.5	20,467	30.1	20,468	30.2	
25%	*	*	10,318	15.2	10,318	15.2	
26% (AMT)	684	1.0	370	0.5	364	0.5	
28% (Regular)	10,209	15.0	1,300	1.9	1,319	1.9	
28% (AMT)	100	0.1	235	0.3	164	0.2	
31%	1,408	2.1	*	*	*	*	
33%	*	*	62	0.1	*	*	
35%	*	*	74	0.1	*	*	
36%	217	0.3	*	*	91	0.1	
39.6%	112	0.2	*	*	99	0.1	
All	67.885	100.0	67.885	100.0	67,885	100.0	

		Marrie	d, Filing Jointly				
Statutory Marginal		ion of Tax Cuts ent Law)		on of Tax Cuts nt Policy)	High-Income Cuts Expire (Administration's Proposal)		
Income Tax Rate 3	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Tota	
Non-filers	5,712	9.4	5,912	9.7	5,912	9.7	
0%	7,496	12.3	8,348	13.7	8,352	13.7	
10%	*	*	8,614	14.2	8,614	14.2	
15%	24,741	40.7	21,322	35.1	21,324	35.1	
25%	*	*	11,243	18.5	11,245	18.5	
26% (AMT)	7,557	12.4	1,258	2.1	1,240	2.0	
28% (Regular)	11,272	18.5	1,587	2.6	1,628	2.7	
28% (AMT)	1,286	2.1	2,077	3.4	1,472	2.4	
31%	1,205	2.0	*	*	*	*	
33%	*	*	89	0.1	*	*	
35%	*	*	341	0.6	*	*	
36%	646	1.1	*	*	300	0.5	
39.6%	876	1.4	*	*	704	1.2	
All	60,792	100.0	60,792	100.0	60,792	100.0	

		Hec	nd of Household				
Statutory Marginal		ion of Tax Cuts ent Law)	Full Extension (Current		High-Income Cuts Expire (Administration's Proposal)		
Income Tax Rate ³	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Tota	
Non-filers	1,578	6.5	1,582	6.5	1,582	6.5	
0%	7,821	32.3	7,841	32.4	7,841	32.4	
10%	*	*	6,040	25.0	6,040	25.0	
15%	12,183	50.4	6,758	28.0	6,758	28.0	
25%	*	*	1,557	6.4	1,557	6.4	
26% (AMT)	1,681	7.0	316	1.3	316	1.3	
28% (Regular)	816	3.4	16	0.1	16	0.1	
28% (AMT)	40	0.2	56	0.2	43	0.2	
31%	15	0.1	*	*	*	*	
33%	*	*	0	0.0	*	*	
35%	*	*	12	0.0	*	*	
36%	22	0.1	*	*	7	0.0	
39.6%	20	0.1	*	*	18	0.1	
All	24,178	100.0	24,178	100.0	24,178	100.0	

		Marrie					
Statutory Marginal		ion of Tax Cuts ent Law)	Full Extension (Curren		High-Income Cuts Expire (Administration's Proposal)		
Income Tax Rate ³	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Tota	
Non-filers	0	0.0	0	0.0	0	0.0	
0%	356	14.2	409	16.3	409	16.3	
10%	*	*	341	13.6	341	13.6	
15%	1,108	44.1	1,056	42.0	1,056	42.0	
25%	*	*	507	20.2	507	20.2	
26% (AMT)	346	13.8	67	2.7	67	2.7	
28% (Regular)	564	22.4	47	1.9	49	1.9	
28% (AMT)	53	2.1	68	2.7	47	1.9	
31%	37	1.5	*	*	*	*	
33%	*	*	8	0.3	*	*	
35%	*	*	9	0.4	*	*	
36%	24	0.9	*	*	18	0.7	
39.6%	25	1.0	*	*	19	0.8	
All	2 513	100.0	2 513	100.0	2 513	100.0	

All 2,513 100.0 2,513 Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-6).

- (1) Calendar year. Administration's Proposal extends 2009 estate tax law and all the individual income tax provisions in the 2001-2003 tax cuts other than the high-income provisions. The proposal: retains a 20 percent rate on qualified dividends and capital gains for taxpayers in the top 2 tax brackets; retains the limitation on itemized deductions (Pease) and the personal exemption phaseout (PEP) for taxpayers with income greater than \$250,000 for married couples (\$200,000 for unmarried individuals), indexed for inflation after 2009; retains a top statutory tax rate of 39.6 percent; retains the 36 percent tax rai and adjusts the threshold for the 36-percent bracket to equal \$250,000 less the standard deduction and two personal exemptions for married couples, \$200,000 less the standard deduction and one personal exemption for singles, and an amount equal to the midpoint of the married and single thresholds for heads of household, with the dollar values indexed for inflation after 2009.
- (2) Tax units that are dependents of other tax units are excluded from the analysis.
- (3) Statutory rate is based on taxable income net of capital gains and qualified dividends.
- * Denotes that tax rate bracket does not exist under policy.

Table T10-0239

Number of Tax Units in each Statutory Marginal Tax Rate, by Filing Status
Under Current Law, Current Policy, and Administration's Proposal, 2011^{1, 2}

I. Full Expiration of Tax Cuts (Current Law)

					, (,				
Statutory Marginal Income Tax Rate ³	All T	All Tax Units		Single		Married, Filing Jointly		Household	Married, Filing Separately	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	19,777	12.7	12,487	18.4	5,712	9.4	1,578	6.5	0	0.0
0%	28,130	18.1	12,457	18.4	7,496	12.3	7,821	32.3	356	14.2
15%	68,244	43.9	30,211	44.5	24,741	40.7	12,183	50.4	1,108	44.1
26% (AMT)	10,269	6.6	684	1.0	7,557	12.4	1,681	7.0	346	13.8
28% (Regular)	22,861	14.7	10,209	15.0	11,272	18.5	816	3.4	564	22.4
28% (AMT)	1,479	1.0	100	0.1	1,286	2.1	40	0.2	53	2.1
31%	2,666	1.7	1,408	2.1	1,205	2.0	15	0.1	37	1.5
36%	909	0.6	217	0.3	646	1.1	22	0.1	24	0.9
39.6%	1,033	0.7	112	0.2	876	1.4	20	0.1	25	1.0
All	155,368	100.0	67,885	100.0	60,792	100.0	24,178	100.0	2,513	100.0

II. Full Extension of Tax Cuts (Current Policy)

All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately			
Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total		
20,020	12.9	12,526	18.5	5,912	9.7	1,582	6.5	0	0.0		
29,270	18.8	12,672	18.7	8,348	13.7	7,841	32.4	409	16.3		
24,857	16.0	9,861	14.5	8,614	14.2	6,040	25.0	341	13.6		
49,602	31.9	20,467	30.1	21,322	35.1	6,758	28.0	1,056	42.0		
23,625	15.2	10,318	15.2	11,243	18.5	1,557	6.4	507	20.2		
2,012	1.3	370	0.5	1,258	2.1	316	1.3	67	2.7		
2,950	1.9	1,300	1.9	1,587	2.6	16	0.1	47	1.9		
2,437	1.6	235	0.3	2,077	3.4	56	0.2	68	2.7		
160	0.1	62	0.1	89	0.1	0	0.0	8	0.3		
436	0.3	74	0.1	341	0.6	12	0.0	9	0.4		
155,368	100.0	67,885	100.0	60,792	100.0	24,178	100.0	2,513	100.0		
	Number (thousands) 20,020 29,270 24,857 49,602 23,625 2,012 2,950 2,437 160 436	Number (thousands) 20,020 12.9 29,270 18.8 24,857 16.0 49,602 31.9 23,625 15.2 2,012 1.3 2,950 1.9 2,437 1.6 160 0.1 436 0.3	Number (thousands) Percent of Total Number (thousands) 20,020 12.9 12,526 29,270 18.8 12,672 24,857 16.0 9,861 49,602 31.9 20,467 23,625 15.2 10,318 2,012 1.3 370 2,950 1.9 1,300 2,437 1.6 235 160 0.1 62 436 0.3 74	Number (thousands) Percent of Total Number (thousands) Percent of Total 20,020 12.9 12,526 18.5 29,270 18.8 12,672 18.7 24,857 16.0 9,861 14.5 49,602 31.9 20,467 30.1 23,625 15.2 10,318 15.2 2,012 1.3 370 0.5 2,950 1.9 1,300 1.9 2,437 1.6 235 0.3 160 0.1 62 0.1 436 0.3 74 0.1	Number (thousands) Percent of Total Number (thousands) Percent of Total Number (thousands) 20,020 12.9 12,526 18.5 5,912 29,270 18.8 12,672 18.7 8,348 24,857 16.0 9,861 14.5 8,614 49,602 31.9 20,467 30.1 21,322 23,625 15.2 10,318 15.2 11,243 2,912 1.3 370 0.5 1,258 2,950 1.9 1,300 1.9 1,587 2,437 1.6 235 0.3 2,077 160 0.1 62 0.1 89 436 0.3 74 0.1 341	Number (thousands) Percent of Total Number (thousands) Percent of Total Number (thousands) Number (thousands) Number (thousands) Percent of Total 20,020 12.9 12.526 18.5 5.912 9.7 29,270 18.8 12,672 18.7 8,348 13.7 24,857 16.0 9,861 14.5 8,614 14.2 49,602 31.9 20,467 30.1 21,322 35.1 23,625 15.2 10,318 15.2 11,243 18.5 2,012 1.3 370 0.5 1,258 2.1 2,950 1.9 1,300 1.9 1,587 2.6 2,437 1.6 235 0.3 2,077 3.4 160 0.1 62 0.1 89 0.1 436 0.3 74 0.1 341 0.6	Number (thousands) Percent of Total Number (thousands) Number (thousands) Number (thousands) Number (thousands) Number (thousands) 20,020 12.9 12,526 18.5 5,912 9.7 1,582 29,270 18.8 12,672 18.7 8,348 13.7 7,841 24,857 16.0 9,861 14.5 8,614 14.2 6,040 49,602 31.9 20,467 30.1 21,322 35.1 6,758 23,625 15.2 10,318 15.2 11,243 18.5 1,557 2,012 1.3 370 0.5 1,258 2.1 316 2,950 1.9 1,300 1.9 1,587 2.6 16 2,437 1.6 235 0.3 2,077 3.4 56 160 0.1 62 0.1 89 0.1 0 436 0.3 74 0.1 341 0.6 12	Number (thousands) Percent of Total Add Add <td>Number (thousands) Percent of Total Number (thousands) Number (thousands) Number (thousands) Percent of Total Number (thousands) 29,270 18.8 12,672 18.7 8.348 13.7 7.841 32.4 409 24,857 16.0 9,861 14.5 8,614 14.2 6,040 25.0 341 49,602 31.9 20,467 30.1 21,322 35.1 6,758 28.0 1,056 23,625 15.2 10,318 15.2 11,243 18.5 1,557 6.4 507 2,012 1.3 370 0.5</td>	Number (thousands) Percent of Total Number (thousands) Number (thousands) Number (thousands) Percent of Total Number (thousands) 29,270 18.8 12,672 18.7 8.348 13.7 7.841 32.4 409 24,857 16.0 9,861 14.5 8,614 14.2 6,040 25.0 341 49,602 31.9 20,467 30.1 21,322 35.1 6,758 28.0 1,056 23,625 15.2 10,318 15.2 11,243 18.5 1,557 6.4 507 2,012 1.3 370 0.5		

III. Expiration of High-Income Provisions Only (Administration's Proposal)

Statutory Marginal Income Tax Rate ³	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately			
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total		
Non-filers	20,020	12.9	12,526	18.5	5,912	9.7	1,582	6.5	0	0.0		
0%	29,277	18.8	12,674	18.7	8,352	13.7	7,841	32.4	409	16.3		
10%	24,856	16.0	9,861	14.5	8,614	14.2	6,040	25.0	341	13.6		
15%	49,606	31.9	20,468	30.2	21,324	35.1	6,758	28.0	1,056	42.0		
25%	23,627	15.2	10,318	15.2	11,245	18.5	1,557	6.4	507	20.2		
26% (AMT)	1,987	1.3	364	0.5	1,240	2.0	316	1.3	67	2.7		
28% (Regular)	3,013	1.9	1,319	1.9	1,628	2.7	16	0.1	49	1.9		
28% (AMT)	1,727	1.1	164	0.2	1,472	2.4	43	0.2	47	1.9		
36%	416	0.3	91	0.1	300	0.5	7	0.0	18	0.7		
39.6%	840	0.5	99	0.1	704	1.2	18	0.1	19	0.8		
All	155,368	100.0	67,885	100.0	60,792	100.0	24,178	100.0	2,513	100.0		

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-6).

(1) Calendar year. Administration's Proposal extends 2009 estate tax law and all the individual income tax provisions in the 2001-2003 tax cuts other than the high-income provisions. The proposal: retains a 20 percent rate on qualified dividends and capital gains for taxpayers in the top 2 tax brackets; retains the limitation on itemized deductions (Pease) and the personal exemption phaseout (PEP) for taxpayers with income greater than \$250,000 for married couples (\$200,000 for unmarried individuals), indexed for inflation after 2009; retains a top statutory tax rate of 39.6 percent; retains the 36 percent tax rate and adjusts the threshold for the 36-percent bracket to equal \$250,000 less the standard deduction and two personal exemptions for married couples, \$200,000 less the standard deduction and one personal exemption for singles, and an amount equal to the midpoint of the married and single thresholds for heads of household, with the dollar values indexed for inflation after 2009.

⁽²⁾ Tax units that are dependents of other tax units are excluded from the analysis.

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