

**Table T12-0237**  
**Effective Marginal Individual Income Tax Rates (EMTR) On Capital Income**  
**By Cash Income Level, 2013<sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units (thousands)	Long-term Capital Gains		Qualified Dividends		Interest Income	
		Current Law	Current Policy	Current Law	Current Policy	Current Law	Current Policy
Less than 10	16,041	0.2	0.3	0.1	0.1	0.3	0.3
10-20	24,243	2.2	1.4	2.8	1.4	4.9	3.3
20-30	19,317	2.9	0.5	6.4	1.0	6.7	4.9
30-40	17,482	3.3	0.7	8.7	0.6	11.7	8.8
40-50	13,879	6.3	1.0	14.0	2.1	15.8	13.4
50-75	25,633	11.5	4.9	22.3	7.9	22.9	19.5
75-100	14,610	13.1	5.7	24.0	8.7	24.6	20.5
100-200	20,204	16.9	12.0	27.2	12.2	27.5	24.1
200-500	4,780	23.3	18.7	34.8	19.9	34.1	32.0
500-1,000	728	22.2	18.6	39.0	20.4	36.7	32.0
More than 1,000	433	22.8	18.2	41.6	18.8	36.7	30.9
All	158,260	20.9	16.4	34.2	16.1	26.7	23.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Effective marginal tax rates are weighted by the appropriate income source and where applicable, include the additional 3.8 percent tax enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see:

<http://taxpolicycenter.org/numbers/displayatab.cfm?Docid=3131>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>