

Table T12-0236
Effective Marginal Tax Rates (EMTR) On Wages and Salaries
By Cash Income Level, 2013¹

Cash Income Level (thousands of 2012 dollars) ²	Tax Units (thousands)	Individual Income Tax		Individual Income Tax plus Payroll Tax ³	
		Current Law	Current Policy	Current Law	Current Policy
Less than 10	16,041	-6.8	-9.9	8.0	4.9
10-20	24,243	5.9	1.6	20.8	16.4
20-30	19,317	16.4	14.7	31.2	29.6
30-40	17,482	19.1	18.2	33.9	33.0
40-50	13,879	18.4	17.7	33.1	32.4
50-75	25,633	21.6	19.0	36.2	33.6
75-100	14,610	23.7	18.2	38.4	32.9
100-200	20,204	27.5	24.4	39.3	36.3
200-500	4,780	34.1	31.7	40.2	37.8
500-1,000	728	39.2	30.1	43.6	34.6
More than 1,000	433	40.2	34.0	44.2	38.0
All	158,260	25.6	22.3	37.4	34.0

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

(1) Calendar year. Effective marginal tax rates are weighted by wages and salaries. 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>

(3) Payroll tax rates include the additional 0.9 percent Hospital Insurance (HI) tax enacted by the health reform legislation.