

**Table T12-0233**  
**Effective Marginal Individual Income Tax Rates (EMTR) On Capital Income**  
**By Cash Income Level, 2012<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
<b>Less than 10</b>	16,798	0.5	0.5	0.1	0.1	0.2	0.2
<b>10-20</b>	24,781	1.7	1.7	1.1	1.1	3.2	3.2
<b>20-30</b>	19,254	1.5	1.3	1.2	1.2	4.8	4.7
<b>30-40</b>	17,115	0.9	0.9	0.8	0.8	8.9	8.8
<b>40-50</b>	13,798	2.6	2.5	2.4	2.3	14.3	14.2
<b>50-75</b>	24,352	5.7	5.5	8.5	8.3	20.3	19.9
<b>75-100</b>	14,600	6.3	6.2	9.3	9.2	22.8	20.3
<b>100-200</b>	19,687	13.7	12.8	13.7	12.8	27.0	24.4
<b>200-500</b>	4,954	17.7	16.9	19.0	17.9	31.3	30.0
<b>500-1,000</b>	767	14.5	15.3	15.3	16.8	27.6	28.7
<b>More than 1,000</b>	458	14.8	14.8	15.0	15.0	27.0	27.0
<b>All</b>	157,370	14.4	14.3	14.1	14.0	22.5	21.7

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. 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>