

Table T12-0232
Effective Marginal Tax Rates (EMTR) On Wages and Salaries
By Cash Income Level, 2012¹

Cash Income Level (thousands of 2012 dollars) ²	Tax Units (thousands)	Individual Income Tax		Individual Income Tax plus Payroll Tax	
		Current Law	Current Policy	Current Law	Current Policy
Less than 10	16,798	-8.9	-8.9	3.9	3.9
10-20	24,781	2.4	2.3	15.3	15.2
20-30	19,254	14.8	14.6	27.7	27.5
30-40	17,115	18.7	18.3	31.5	31.1
40-50	13,798	18.4	17.8	31.2	30.6
50-75	24,352	20.5	19.0	33.2	31.7
75-100	14,600	22.6	18.5	35.4	31.2
100-200	19,687	27.7	24.6	37.6	34.5
200-500	4,954	32.7	31.3	37.9	36.4
500-1,000	767	29.4	30.4	32.9	33.9
More than 1,000	458	34.0	34.0	37.0	37.0
All	157,370	24.3	22.4	34.4	32.5

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>