

Table T12-0240
Effective Marginal Tax Rates (EMTR) On Wages and Salaries
By Cash Income Level, 2022¹

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	9,636	-7.1	-9.7	7.6	5.0
10-20	18,533	7.6	3.8	22.5	18.7
20-30	20,127	17.3	15.5	32.1	30.4
30-40	18,451	21.5	19.0	36.3	33.8
40-50	17,372	20.0	17.9	34.7	32.5
50-75	30,576	23.8	19.7	38.4	34.4
75-100	19,348	26.0	19.6	40.6	34.2
100-200	25,421	28.2	24.3	41.9	38.0
200-500	7,502	34.4	31.8	42.6	40.1
500-1,000	1,061	38.6	30.0	43.2	34.6
More than 1,000	859	40.3	34.2	44.3	38.2
All	169,691	28.5	24.2	40.2	35.9

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.