

Table T13-0051
Effective Marginal Tax Rates on Wages, Salaries, and Capital Income
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
		Wages and Salaries	Long-term Capital Gains	Qualified Dividends	Interest Income	Wages and Salaries
Less than 10	16,041	-9.9	0.3	0.1	0.3	4.9
10-20	24,243	1.6	1.4	1.4	3.3	16.4
20-30	19,317	14.7	0.5	1.0	4.9	29.6
30-40	17,482	18.2	0.7	0.6	8.8	33.0
40-50	13,879	17.7	1.0	2.1	13.4	32.4
50-75	25,633	18.9	4.8	7.9	19.5	33.5
75-100	14,610	18.2	5.7	8.7	20.5	32.9
100-200	20,204	24.4	12.0	12.2	24.0	36.2
200-500	4,780	31.6	18.8	19.8	32.0	37.7
500-1,000	728	35.9	22.4	23.5	35.8	40.3
More than 1,000	433	40.1	23.3	24.2	35.8	44.0
All	158,260	22.9	19.7	18.6	24.4	34.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(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>