

Table T13-0052
Effective Marginal Tax Rates on Wages, Salaries, and Capital Income
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
		Wages and Salaries	Long-term Capital Gains	Qualified Dividends	Interest Income	Wages and Salaries
Less than 10	9,636	-7.4	0.1	0.5	1.6	7.3
10-20	18,533	2.3	1.3	4.2	5.6	17.2
20-30	20,127	14.1	0.5	0.5	6.3	29.0
30-40	18,451	18.6	0.6	0.8	10.8	33.4
40-50	17,372	17.3	2.5	3.6	17.9	32.0
50-75	30,576	19.5	5.7	10.6	22.7	34.1
75-100	19,348	19.4	5.4	10.2	20.0	34.0
100-200	25,421	24.5	11.8	12.5	24.8	38.1
200-500	7,502	30.4	18.2	19.7	32.0	38.6
500-1,000	1,061	35.8	21.4	23.8	37.2	40.4
More than 1,000	859	40.2	23.5	24.4	38.3	44.2
All	169,691	24.8	21.1	20.2	27.9	36.6

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>