

**Table T16-0205**  
**Effective Marginal Tax Rates (EMTR) On Wages and Salaries**  
**Under Current Law and House GOP Tax Plan**  
**By Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units (thousands)	Individual Income Tax			Individual Income Tax plus Payroll Tax		
		Current Law	House GOP Plan	Change (Percentage Points)	Current Law	House GOP Plan	Change (Percentage Points)
<b>Less than 10</b>	12,210	-6.2	-5.8	0.4	7.6	8.0	0.4
<b>10-20</b>	20,740	1.3	1.5	0.2	15.2	15.4	0.2
<b>20-30</b>	23,430	12.0	11.4	-0.6	25.8	25.3	-0.5
<b>30-40</b>	18,200	16.8	15.8	-1.0	30.5	29.5	-1.0
<b>40-50</b>	14,040	17.9	16.4	-1.5	31.6	30.1	-1.5
<b>50-75</b>	28,460	18.7	17.5	-1.3	32.3	31.1	-1.3
<b>75-100</b>	18,800	19.9	19.2	-0.8	33.6	32.8	-0.8
<b>100-200</b>	33,830	22.5	22.3	-0.2	35.5	35.3	-0.2
<b>200-500</b>	12,310	29.2	27.1	-2.1	37.0	34.4	-2.6
<b>500-1,000</b>	1,470	34.5	32.4	-2.1	38.9	35.9	-3.0
<b>More than 1,000</b>	920	39.5	32.4	-7.2	43.4	35.3	-8.0
<b>All</b>	185,660	25.3	23.5	-1.8	35.6	33.5	-2.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Calendar year. Baseline is current law. We calculate effective marginal tax rates by adding \$1,000 to wages and salaries and recomputing tax liability. Our computation includes the impact of the alternative minimum tax and the phase-in and phase-out of credits and other tax provisions. We assume that the increase in wages does not change the reported amount of any deductions, exclusions, or other forms of income. Effective marginal tax rates are weighted by wages and salaries. For a description of the proposal, see TPC's "An Analysis of the House GOP Tax Plan".

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>