

Table T16-0207
Effective Marginal Individual Income Tax Rates (EMTR) On Capital Income
Under Current Law and House GOP Tax Plan
By Expanded Cash Income Level, 2025¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units (thousands)	Long-term Capital Gains			Qualified Dividends			Interest Income		
		Current Law	House GOP Plan	Change (Percentage Points)	Current Law	House GOP Plan	Change (Percentage Points)	Current Law	House GOP Plan	Change (Percentage Points)
Less than 10	12,210	0.0	0.0	0.0	0.2	0.2	0.0	0.4	0.5	0.1
10-20	20,740	1.3	3.4	2.1	0.8	1.8	1.0	3.9	2.4	-1.5
20-30	23,430	0.4	2.7	2.2	0.3	3.2	3.0	3.8	2.0	-1.8
30-40	18,200	0.7	3.9	3.2	0.7	2.5	1.8	6.1	2.2	-3.9
40-50	14,040	2.1	4.7	2.6	2.3	4.7	2.5	10.1	4.4	-5.7
50-75	28,460	6.5	6.8	0.3	9.8	8.5	-1.3	19.5	8.1	-11.4
75-100	18,800	10.5	10.1	-0.4	12.7	11.0	-1.7	21.4	9.9	-11.5
100-200	33,830	12.3	11.0	-1.4	13.1	11.4	-1.8	23.7	10.9	-12.8
200-500	12,310	20.1	12.9	-7.1	19.5	12.9	-6.7	31.0	13.1	-18.0
500-1,000	1,470	23.8	15.5	-8.3	23.3	15.2	-8.1	37.0	14.9	-22.0
More than 1,000	920	24.1	16.0	-8.1	24.0	16.0	-8.0	38.3	15.8	-22.5
All	185,660	21.7	14.7	-7.0	19.9	13.9	-6.0	28.4	12.2	-16.2

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 the income source 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 income does not change the reported amount of any deductions, exclusions, or other forms of income. Effective marginal tax rates are weighted by the appropriate income source. 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>