Table T17-0065
Effective Marginal Tax Rates on Wages, Salaries, and Capital Income
By Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars)[2]	Tax Units (thousands)	Individual Income Tax[3]				Individual Income Tax plus Payroll Tax[4]
		Wages and Salaries	Long-term Capital Gains	Qualified Dividends	Interest Income	Wages and Salaries
Less than 10	13,180	-5.5	*	0.1	0.1	8.2
10-20	24,130	0.5	2.1	0.9	2.1	14.3
20-30	22,130	11.1	1.5	0.4	2.0	25.0
30-40	16,490	16.0	1.8	0.5	5.3	29.8
40-50	13,240	17.6	2.2	1.7	10.5	31.3
50-75	24,270	19.0	5.1	7.1	16.8	32.5
75-100	16,340	19.8	10.1	11.7	21.1	33.4
100-200	30,260	22.6	12.6	12.5	23.1	35.0
200-500	11,650	29.7	20.0	19.6	31.2	36.9
500-1,000	1,580	35.4	24.0	23.2	36.3	39.8
More than 1,000	640	39.1	23.7	24.0	36.6	43.0
All	174,990	24.5	20.7	19.4	26.9	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(1) Calendar year. Current Law. Effective marginal tax rates are weighted by the appropriate income source.

(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 .

(3) We calculate each tax unit's effective marginal individual income tax rate by adding $1,000 to the income source and dividing the resulting tax change by that $1,000. We then calculate the averages by weighting by the initial value of the appropriate income source.

(4) We calculate each tax unit's effective marginal individual plus payroll tax rate by adding $1,000 to wages and salaries. We then divide the resulting change in individual income tax plus the resulting change in the employer and employee portions of payroll taxes for Social Security and Medicare by that $1,000. We then calculate the averages by weighting by the initial value of wages and salaries. For married couples filing jointly, we assign a portion of the $1,000 increase to each spouse based on their initial shares of the household's total wages and salaries.