Table T17-0280
Effective Marginal Tax Rates (EMTR) On Wages and Salaries
Under Current Law and Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance
By Expanded Cash Income Level, 2019 [1]

Expanded Cash Income Level (thousands of 2017 dollars)[2]	Tax Units (thousands)	Individual Income Tax			Individual Income Tax plus Payroll Tax		
		Current Law	Tax Cuts and Jobs Act	Change (Percentage Points)	Current Law	Tax Cuts and Jobs Act	Change (Percentage Points)
Less than 10	12,910	-5.7	-5.7	0.0	8.1	8.1	0.0
10-20	23,450	0.6	-0.4	-1.0	14.5	13.5	-1.0
20-30	22,400	11.3	8.6	-2.7	25.2	22.4	-2.7
30-40	16,840	16.2	12.8	-3.4	29.9	26.5	-3.4
40-50	13,100	17.7	14.0	-3.6	31.4	27.8	-3.6
50-75	24,680	19.0	15.8	-3.2	32.6	29.4	-3.2
75-100	17,020	19.8	17.7	-2.1	33.4	31.3	-2.1
100-200	31,540	22.5	20.0	-2.6	35.2	32.7	-2.6
200-500	11,850	29.6	25.2	-4.4	37.0	32.6	-4.4
500-1,000	1,530	35.3	34.7	-0.6	39.8	39.1	-0.6
More than 1,000	710	39.3	37.1	-2.1	43.1	41.0	-2.1
All	177,230	24.8	22.0	-2.9	35.2	32.3	-2.9

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