Table T09-0294
Average Effective Marginal Individual Income Tax Rates
Distribution by Cash Income Level, 2012[1]

Cash Income Class (thousands of 2009 dollars)[2]	Current Law	Administration Baseline [3]	Budget Proposal [4]
Less than 10	-4.1	-4.6	-9.6
10-20	8.3	3.2	4.3
20-30	17.0	14.0	15.2
30-40	18.9	17.8	18.3
40-50	18.3	17.1	18.1
50-75	21.7	19.2	19.1
75-100	24.2	19.0	19.8
100-200	28.0	25.2	25.5
200-500	34.0	31.7	33.6
500-1,000	38.7	30.3	38.6
More than 1,000	40.1	33.7	39.7
All	26.2	22.9	24.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

(1) Calendar year. Effective marginal rate is determined by calculating individual income tax and then adding $1,000 to wages and recomputing individual income tax. The effective marginal rate is the resulting change in tax divided by $1,000. Values are averages, weighted by the dollar value of wages and salaries.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. Excludes tax units with zero income. For a description of cash income, see http://www.taxpolicycenter.org/TaxModel/income.cfm

(3) Administration baseline extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation.

(4) Proposal is Administration's FY2010 Budget.