Table T09-0296
Tax Units with a Change in Effective Marginal Individual Income Tax Rates (EMTR)
Administration's Fiscal Year 2010 Budget Proposal versus Current Law
Distribution by Cash Income Level, 2012 [1]

Cash Income Class (thousands of 2009 dollars)[2]	Tax Units (thousands)[3]	Percent of Tax Units With [4]			
		No Earnings	Increase in EMTR	No Change in EMTR	Decrease in EMTR
Less than 10	16,867	33.9	0.4	11.9	53.9
10-20	24,202	34.4	4.4	17.3	43.9
20-30	21,129	24.9	7.4	38.2	29.5
30-40	16,119	18.0	10.0	47.7	24.2
40-50	12,811	15.4	13.4	42.7	28.5
50-75	22,730	13.1	6.0	28.9	52.0
75-100	14,433	10.8	12.6	13.6	63.0
100-200	20,762	9.4	16.0	4.3	70.3
200-500	5,989	10.0	13.9	21.7	54.3
500-1,000	1,052	13.3	11.1	12.3	63.3
More than 1,000	533	13.7	6.0	13.9	66.3
All	157,348	20.2	8.6	24.5	46.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).
(1) Calendar year. Baseline is current law. The proposal is the Administration's Fiscal Year 2010 Budget Proposal. 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. The proposal is the Administration's Fiscal Year 2010 Budget Proposal.
(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.
(4) Tax units with no earnings (defined as wages and salaries plus self-employment income) are not included in the higher, lower, and same columns.