

Table T11-0123
Average Difference Between Effective Marginal Tax Rate and
Statutory Rate (Percentage Points), 2011 ¹

	Tax Filer's Effective Marginal Rate Compared with Statutory Rate ²	
	Less	Greater
All Filers	-14.3	6.5
AMT Taxpayers	-11.3	7.0
Non-AMT Taxpayers	-14.4	6.3
By Filing Status		
Single	-11.3	4.2
Married filing jointly	-12.1	6.0
With Dependents	-14.6	6.6
Without Dependents	-8.2	4.6
Head of Household	-22.2	11.6
By Cash Income Level (thousands of 2011 dollars)		
Less than 30	-17.0	12.9
30-50	-7.9	13.1
50-75	-6.2	4.4
75-100	-19.7	2.4
100-200	-15.9	4.2
200-500	-23.1	6.6
500-1,000	-26.1	6.3
More than 1,000	-18.3	2.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)

(1) The effective marginal tax rate is determined by calculating individual income tax, adding \$1,000 to wages and salaries and recomputing tax; the effective marginal rate is the resulting change in tax divided by \$1,000. The statutory tax rate is the rate on non-gain income. Average is weighted by wages and salaries. Calendar year. Current law.

(2) The "Less" column, for example, includes tax filers whose effective marginal rate is less than their statutory rate.