

Table T10-0239
Number of Tax Units in each Statutory Marginal Tax Rate, by Filing Status
Under Current Law, Current Policy, and Administration's Proposal, 2011^{1,2}

<i>All Tax Units</i>						
Statutory Marginal Income Tax Rate ³	Full Expiration of Tax Cuts (Current Law)		Full Extension of Tax Cuts (Current Policy)		High-Income Cuts Expire (Administration's Proposal)	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
	Non-filers	19,777	12.7	20,020	12.9	20,020
0%	28,130	18.1	29,270	18.8	29,277	18.8
10%	*	*	24,857	16.0	24,856	16.0
15%	68,244	43.9	49,602	31.9	49,606	31.9
25%	*	*	23,625	15.2	23,627	15.2
26% (AMT)	10,269	6.6	2,012	1.3	1,987	1.3
28% (Regular)	22,861	14.7	2,950	1.9	3,013	1.9
28% (AMT)	1,479	1.0	2,437	1.6	1,727	1.1
31%	2,666	1.7	*	*	*	*
33%	*	*	160	0.1	*	*
35%	*	*	436	0.3	*	*
36%	909	0.6	*	*	416	0.3
39.6%	1,033	0.7	*	*	840	0.5
All	155,368	100.0	155,368	100.0	155,368	100.0

<i>Single</i>						
Statutory Marginal Income Tax Rate ³	Full Expiration of Tax Cuts (Current Law)		Full Extension of Tax Cuts (Current Policy)		High-Income Cuts Expire (Administration's Proposal)	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
	Non-filers	12,487	18.4	12,526	18.5	12,526
0%	12,457	18.4	12,672	18.7	12,674	18.7
10%	*	*	9,861	14.5	9,861	14.5
15%	30,211	44.5	20,467	30.1	20,468	30.2
25%	*	*	10,318	15.2	10,318	15.2
26% (AMT)	684	1.0	370	0.5	364	0.5
28% (Regular)	10,209	15.0	1,300	1.9	1,319	1.9
28% (AMT)	100	0.1	235	0.3	164	0.2
31%	1,408	2.1	*	*	*	*
33%	*	*	62	0.1	*	*
35%	*	*	74	0.1	*	*
36%	217	0.3	*	*	91	0.1
39.6%	112	0.2	*	*	99	0.1
All	67,885	100.0	67,885	100.0	67,885	100.0

<i>Married, Filing Jointly</i>						
Statutory Marginal Income Tax Rate ³	Full Expiration of Tax Cuts (Current Law)		Full Extension of Tax Cuts (Current Policy)		High-Income Cuts Expire (Administration's Proposal)	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
	Non-filers	5,712	9.4	5,912	9.7	5,912
0%	7,496	12.3	8,348	13.7	8,352	13.7
10%	*	*	8,614	14.2	8,614	14.2
15%	24,741	40.7	21,322	35.1	21,324	35.1
25%	*	*	11,243	18.5	11,245	18.5
26% (AMT)	7,557	12.4	1,258	2.1	1,240	2.0
28% (Regular)	11,272	18.5	1,587	2.6	1,628	2.7
28% (AMT)	1,286	2.1	2,077	3.4	1,472	2.4
31%	1,205	2.0	*	*	*	*
33%	*	*	89	0.1	*	*
35%	*	*	341	0.6	*	*
36%	646	1.1	*	*	300	0.5
39.6%	876	1.4	*	*	704	1.2
All	60,792	100.0	60,792	100.0	60,792	100.0

<i>Head of Household</i>						
Statutory Marginal Income Tax Rate ³	Full Expiration of Tax Cuts (Current Law)		Full Extension of Tax Cuts (Current Policy)		High-Income Cuts Expire (Administration's Proposal)	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
	Non-filers	1,578	6.5	1,582	6.5	1,582
0%	7,821	32.3	7,841	32.4	7,841	32.4
10%	*	*	6,040	25.0	6,040	25.0
15%	12,183	50.4	6,758	28.0	6,758	28.0
25%	*	*	1,557	6.4	1,557	6.4
26% (AMT)	1,681	7.0	316	1.3	316	1.3
28% (Regular)	816	3.4	16	0.1	16	0.1
28% (AMT)	40	0.2	56	0.2	43	0.2
31%	15	0.1	*	*	*	*
33%	*	*	0	0.0	*	*
35%	*	*	12	0.0	*	*
36%	22	0.1	*	*	7	0.0
39.6%	20	0.1	*	*	18	0.1
All	24,178	100.0	24,178	100.0	24,178	100.0

<i>Married, Filing Separately</i>						
Statutory Marginal Income Tax Rate ³	Full Expiration of Tax Cuts (Current Law)		Full Extension of Tax Cuts (Current Policy)		High-Income Cuts Expire (Administration's Proposal)	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
	Non-filers	0	0.0	0	0.0	0
0%	356	14.2	409	16.3	409	16.3
10%	*	*	341	13.6	341	13.6
15%	1,108	44.1	1,056	42.0	1,056	42.0
25%	*	*	507	20.2	507	20.2
26% (AMT)	346	13.8	67	2.7	67	2.7
28% (Regular)	564	22.4	47	1.9	49	1.9
28% (AMT)	53	2.1	68	2.7	47	1.9
31%	37	1.5	*	*	*	*
33%	*	*	8	0.3	*	*
35%	*	*	9	0.4	*	*
36%	24	0.9	*	*	18	0.7
39.6%	25	1.0	*	*	19	0.8
All	2,513	100.0	2,513	100.0	2,513	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-6).

(1) Calendar year. Administration's Proposal extends 2009 estate tax law and all the individual income tax provisions in the 2001-2003 tax cuts other than the high-income provisions. The proposal: retains a 20 percent rate on qualified dividends and capital gains for taxpayers in the top 2 tax brackets; retains the limitation on itemized deductions (Pease) and the personal exemption phaseout (PEP) for taxpayers with income greater than \$250,000 for married couples (\$200,000 for unmarried individuals), indexed for inflation after 2009; retains a top statutory tax rate of 39.6 percent; retains the 36 percent tax rate and adjusts the threshold for the 36-percent bracket to equal \$250,000 less the standard deduction and two personal exemptions for married couples, \$200,000 less the standard deduction and one personal exemption for singles, and an amount equal to the midpoint of the married and single thresholds for heads of household, with the dollar values indexed for inflation after 2009.

(2) Tax units that are dependents of other tax units are excluded from the analysis.

(3) Statutory rate is based on taxable income net of capital gains and qualified dividends.

* Denotes that tax rate bracket does not exist under policy.

Table T10-0239
Number of Tax Units in each Statutory Marginal Tax Rate, by Filing Status
Under Current Law, Current Policy, and Administration's Proposal, 2011^{1, 2}

<i>I. Full Expiration of Tax Cuts (Current Law)</i>										
Statutory Marginal Income Tax Rate ³	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	19,777	12.7	12,487	18.4	5,712	9.4	1,578	6.5	0	0.0
0%	28,130	18.1	12,457	18.4	7,496	12.3	7,821	32.3	356	14.2
15%	68,244	43.9	30,211	44.5	24,741	40.7	12,183	50.4	1,108	44.1
26% (AMT)	10,269	6.6	684	1.0	7,557	12.4	1,681	7.0	346	13.8
28% (Regular)	22,861	14.7	10,209	15.0	11,272	18.5	816	3.4	564	22.4
28% (AMT)	1,479	1.0	100	0.1	1,286	2.1	40	0.2	53	2.1
31%	2,666	1.7	1,408	2.1	1,205	2.0	15	0.1	37	1.5
36%	909	0.6	217	0.3	646	1.1	22	0.1	24	0.9
39.6%	1,033	0.7	112	0.2	876	1.4	20	0.1	25	1.0
All	155,368	100.0	67,885	100.0	60,792	100.0	24,178	100.0	2,513	100.0

<i>II. Full Extension of Tax Cuts (Current Policy)</i>										
Statutory Marginal Income Tax Rate ³	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	20,020	12.9	12,526	18.5	5,912	9.7	1,582	6.5	0	0.0
0%	29,270	18.8	12,672	18.7	8,348	13.7	7,841	32.4	409	16.3
10%	24,857	16.0	9,861	14.5	8,614	14.2	6,040	25.0	341	13.6
15%	49,602	31.9	20,467	30.1	21,322	35.1	6,758	28.0	1,056	42.0
25%	23,625	15.2	10,318	15.2	11,243	18.5	1,557	6.4	507	20.2
26% (AMT)	2,012	1.3	370	0.5	1,258	2.1	316	1.3	67	2.7
28% (Regular)	2,950	1.9	1,300	1.9	1,587	2.6	16	0.1	47	1.9
28% (AMT)	2,437	1.6	235	0.3	2,077	3.4	56	0.2	68	2.7
33%	160	0.1	62	0.1	89	0.1	0	0.0	8	0.3
35%	436	0.3	74	0.1	341	0.6	12	0.0	9	0.4
All	155,368	100.0	67,885	100.0	60,792	100.0	24,178	100.0	2,513	100.0

<i>III. Expiration of High-Income Provisions Only (Administration's Proposal)</i>										
Statutory Marginal Income Tax Rate ³	All Tax Units		Single		Married, Filing Jointly		Head of Household		Married, Filing Separately	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Non-filers	20,020	12.9	12,526	18.5	5,912	9.7	1,582	6.5	0	0.0
0%	29,277	18.8	12,674	18.7	8,352	13.7	7,841	32.4	409	16.3
10%	24,856	16.0	9,861	14.5	8,614	14.2	6,040	25.0	341	13.6
15%	49,606	31.9	20,468	30.2	21,324	35.1	6,758	28.0	1,056	42.0
25%	23,627	15.2	10,318	15.2	11,245	18.5	1,557	6.4	507	20.2
26% (AMT)	1,987	1.3	364	0.5	1,240	2.0	316	1.3	67	2.7
28% (Regular)	3,013	1.9	1,319	1.9	1,628	2.7	16	0.1	49	1.9
28% (AMT)	1,727	1.1	164	0.2	1,472	2.4	43	0.2	47	1.9
36%	416	0.3	91	0.1	300	0.5	7	0.0	18	0.7
39.6%	840	0.5	99	0.1	704	1.2	18	0.1	19	0.8
All	155,368	100.0	67,885	100.0	60,792	100.0	24,178	100.0	2,513	100.0

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(1) Calendar year. Administration's Proposal extends 2009 estate tax law and all the individual income tax provisions in the 2001-2003 tax cuts other than the high-income provisions. The proposal: retains a 20 percent rate on qualified dividends and capital gains for taxpayers in the top 2 tax brackets; retains the limitation on itemized deductions (Pease) and the personal exemption phaseout (PEP) for taxpayers with income greater than \$250,000 for married couples (\$200,000 for unmarried individuals), indexed for inflation after 2009; retains a top statutory tax rate of 39.6 percent; retains the 36 percent tax rate and adjusts the threshold for the 36-percent bracket to equal \$250,000 less the standard deduction and two personal exemptions for married couples, \$200,000 less the standard deduction and one personal exemption for singles, and an amount equal to the midpoint of the married and single thresholds for heads of household, with the dollar values indexed for inflation after 2009.

(2) Tax units that are dependents of other tax units are excluded from the analysis.

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