

Content-type: text/plain
 Content-Disposition: inline

\$nml

mtr=85,idtl=5,opt1=0,opt1v=0,opt2=0,opt2v=0,taxsim=-1,year=2018,state=5,mstat=1,page=0,sage=0,dep1=1,age1=1,age2=0,age3=0,pwages=9800,swages=0,psemp=0,ssemp=0,divide=0,intrec=0,stcg=0,ltcg=0,otherp=0,nopro=0,pensio=0,gssi=0,pui=0,sui=0,transf=0,rentpa=0,propta=0,otheri=0,childc=0,mortga=0,scorp=0,pbusin=0,pprofi=0,sbusin=0,sprofi=0 /

Input line (131 chars):

mtr=85&idtl=5&opt1=0&opt1v=0&opt2=0&opt2v=0&taxsim=-1&year=2018&state=5&mstat=1&page=0&sage=0&dep1=1&age1=1&age2=0&age3=0&pwages=9800

Becomes:

1	taxsimid	=	-1	2	year	=	2018	3	
state	=	5	4	mstat	=	1	5	page	
=	0	6	sage	=	0	7	dep1	=	1
8	dep13	=	0	9	dep17	=	0	10	dep18
=	0	11	pwages	=	9800	12	swages	=	0
13	dividends	=	0	14	intrec	=	0	15	stcg
=	0	16	ltcg	=	0	17	otherprop	=	0
18	nonprop	=	0	19	pensions	=	0	20	gssi
=	0	21	ui	=	0	22	transfers	=	0
23	rentpaid	=	0	24	proptax	=	0	25	otheritem
=	0	26	childcare	=	0	27	mortgage	=	0
28	scorp	=	0	29	pbusinc	=	0	30	pprofinc
=	0	31	sbusinc	=	0	32	sprofinc	=	0
33	idtl	=	5	34	mtr	=	85	35	pui
=	0	36	sui	=	0	37	dep6	=	0
38	dep19	=	0	39	opt1	=	0	40	opt1v
=	0	41	opt2	=	0	42	opt2v	=	0
43	age1	=	1	44	age2	=	0	45	age3
=	0	46	psemp	=	0	47	ssemp	=	0

2018

NBER TAXSIM Model v35 (08/03/23) With TCJA

1 c2 0.0000000000000000

State law coded through 2021

Later state laws extrapolated from that year.

Marginal tax rate wrt taxpayer earnings.

Input Data:

1. Record ID:	-1.		
2. Tax Year:	2018.00		
3. State Code:	5.California		
4. Marital Status:	1.00 HoH		
5-6. Age (Txpyr/Spouse):	0.00	0.00	
7. Dependent Exemptions:	1.00		
8-10. #deps for CCC/CTC/EIC:	1.00	1.00	1.00
11-12. Wages (Txpyr/Spouse):	9800.00	0.00	
11a12a Self-employment income:	0.00	0.00	
13. Dividend Income:	0.00		
14. Interest Received:	0.00		
15. Short Term Gains:	0.00		
16. Long Term Gains:	0.00		
17. Other Property:	0.00		
18. Other Non-Property:	0.00		
19. Taxable Pensions:	0.00		
20. Gross Social Security:	0.00		
21. Tot/Txpy/Spouse UI :	0.00	0.00	0.00
22. Non-taxable Transfers:	0.00		
23. Rent Paid:	0.00		
24. Property Taxes Paid:	0.00		
25. Other Itemized Deds:	0.00		
26. Child Care Expenses:	0.00		

27. Mortgage Interest: 0.00
 28. S-Corp profits: 0.00
 29 31. Txy/Spouse QBI w/o PO: 0.00 0.00
 30 32. Txy/Spouse SSTB w PO: 0.00 0.00

call sstax

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r 0.12399999797344208 -9.0000000000000000
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c 2 0.15299999713897705 0.12399999797344208 2.8999999165534973E-002
c148-150 0.152999997 0.152999997 0.152999997
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c 1 0.15299999713897705 0.12399999797344208 2.8999999165534973E-002

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c148-150  0.152999997          0.152999997          0.152999997
e  0.12399999797344208
r  0.12399999797344208          0.12399999797344208
t  7.6499998569488525E-002  1.4499999582767487E-002
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t  7.6499998569488525E-002  1.4499999582767487E-002
h  0.5000000000000000
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h  0.5000000000000000
c          1  0.15299999713897705          0.12399999797344208          2.8999999165534973E-002
c          2  0.15299999713897705          0.12399999797344208          2.8999999165534973E-002
c148-150  0.152999997          0.152999997          0.152999997
c148-150  0.152999997          0.152999997          0.152999997
e  0.12399999797344208
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t  7.6499998569488525E-002  1.4499999582767487E-002
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c148-150  0.152999997          0.152999997          0.152999997
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c          1  0.15299999713897705          0.12399999797344208          2.8999999165534973E-002
c          2  0.15299999713897705          0.12399999797344208          2.8999999165534973E-002
c148-150  0.152999997          0.152999997          0.152999997
c148-150  0.152999997          0.152999997          0.152999997
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h  0.5000000000000000
e  0.12399999797344208
r  0.12399999797344208          0.12399999797344208
t  7.6499998569488525E-002  1.4499999582767487E-002
h  0.5000000000000000

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e 0.12399999797344208
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t 7.6499998569488525E-002  1.4499999582767487E-002
h 0.5000000000000000
c      1 0.15299999713897705      0.12399999797344208      2.8999999165534973E-002
c      2 0.15299999713897705      0.12399999797344208      2.8999999165534973E-002
c148-150 0.152999997      0.152999997      0.152999997
c148-150 0.152999997      0.152999997      0.152999997

```

Basic Output:

- 1. Record ID: -1.
- 2. Year: 2018
- 3. State (SOI code): 5 California
- 4. Federal IIT Liability: -4427.00
- 5. State IIT Liability: -365.98
- 6. SS Payroll Tax Liability: 1499.40

Marginal Rates wrt Earner

- 7. Federal Marginal Rate: -49.00
- 8. State Marginal Rate: 27.98
- 9. Taxpayer SS Rate: 15.30

Federal Tax Calculation:

	Base	+\$1
10. Federal AGI	9800.00	9799.00
11. UI in AGI 1979+	0.00	0.00
12. Social Security in AGI 84	0.00	0.00
13. Zero Bracket Amount	18000.00	18000.00

14. Personal Exemptions	0.00	0.00
15. Exemption Phaseout 1991+	0.00	0.00
16. Deduction Phaseout 1991+	0.00	0.00
17. Deductions allowed	0.00	0.00
QBI deduction	0.00	0.00
18. Federal Taxable Income	0.00	0.00
19. Federal Regular Tax	0.00	0.00
20. Exemption Surtax 1988-96	0.00	0.00
21. General Tax Credit 1975-8	0.00	0.00
22. Child Tax Credit	0.00	0.00
23. Refundable Part	1095.00	1094.85
24. Child Care Credit 1076+	0.00	0.00
25. Earned Income Credit 1975	3332.00	3331.66
26. Alternative Min Income:	9800.00	9799.00
27. AMT	0.00	0.00
28. Income Tax Before Credits	0.00	0.00
Total Credits	0.00	0.00
29. FICA	1499.40	1499.25
Taxpayer share of FICA	749.70	749.62

State Tax Calculation:

30. Household Income	9800.00	9799.00
31. Imputed Rent	0.00	0.00
32. AGI	9800.00	9799.00
33. Exemptions	0.00	0.00
34. Standard Deduction	8802.00	8802.00
35. Itemized Deductions	0.00	0.00
36. Taxable Income	998.00	997.00
Tax before credits	0.00	0.00
37. Property Tax Credit	0.00	0.00
38. Child Care Credit	0.00	0.00
39. EIC	365.98	366.26
Energy Fuel Credit	0.00	0.00
Child Tax Credit	0.00	0.00
40. Total Credits	850.98	851.26
41. Bracket Rate	1.00	1.00
State Tax after Credits	-365.98	-366.26

42. QBI Deduction	0.00	0.00
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Additional Medicare Taxes 2013+

43. Net Investment Income Tax	0.00	0.00
44. Medicare Tax on Earnings	0.00	0.00

Decomposition of Federal Marginal Rate
(taxpayer earned income)

Regular Income Tax

Bracket rate from X,Y or Z	0.00
Deduction Phaseout:	0.00
Exemption Phaseout:	0.00
Social Security Phasein:	0.00
Child Tax Credit:	0.00
Child Care Credit:	0.00
Refundable Part of CTC:	-15.00
Earned Income Credit:	-34.00
Surtax on 15% bracket:	0.00
Exemption Surtax:	0.00
Unemployment Insurance:	0.00
Max Tax on Earned Income:	0.00
Elderly Credit:	0.00
Dependent Care Credit:	0.00
Percentage Std Deduction:	0.00
Medicare tax on Unearned Inco	0.00
Cares Recovery Rebates:	0.00

Alternative Minimum Income Tax

AMT Bracket Rate	26.00	
AMT Phaseout	-26.00	

Only Regular Tax Relevant

Total Marginal Rate:	-49.00	
FICA w Medicare (t,s):	15.30	15.30
out2,data6 5.0000000000000000		