

**Table T16-0288**  
**Repeal all ACA Taxes, Including Premium Credits**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
<b>Lowest Quintile</b>	79.2	-220	5.4	4,770	-0.5	-4.3	90	0.4	4.1
<b>Second Quintile</b>	92.5	-270	7.1	5,960	-0.4	-7.4	170	0.4	10.7
<b>Middle Quintile</b>	97.7	-390	2.0	6,940	0.3	8.9	-240	-0.3	15.3
<b>Fourth Quintile</b>	99.1	-510	0.6	6,160	0.4	14.5	-470	-0.3	18.8
<b>Top Quintile</b>	99.9	-3,460	*	**	1.0	88.1	-3,450	-0.8	26.7
<b>All</b>	91.9	-800	3.6	5,600	0.6	100.0	-530	-0.5	19.6
<b>Addendum</b>									
<b>80-90</b>	99.9	-750	*	**	0.4	9.9	-740	-0.3	21.4
<b>90-95</b>	99.9	-1,170	*	**	0.5	7.3	-1,170	-0.4	23.3
<b>95-99</b>	99.9	-3,150	*	**	0.8	15.1	-3,140	-0.6	26.6
<b>Top 1 Percent</b>	99.9	-46,410	*	**	2.1	55.9	-46,390	-1.4	32.5
<b>Top 0.1 Percent</b>	99.9	-260,810	0.0	0	2.5	32.9	-260,630	-1.7	32.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 5.5

Proposal: 5.5

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the Cadillac Tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes on health insurance providers, pharmaceutical manufacturers and importers, and medical device manufacturers and importers. Analysis includes the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. Simulations of Premium Tax Credit calibrated to match results from Urban Institute's Health Insurance Policy Simulation Model (HIPSM). For a description of TPC's current law baseline,

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$26,900; 40% \$52,300; 60% \$89,300; 80% \$149,900; 90% \$219,700; 95% \$299,500; 99% \$774,300; 99.9% \$4,760,500.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.