

Table T16-0285
Repeal all ACA Taxes, Including Premium Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017¹
Summary Table

Expanded Cash Income Level ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	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					
Less than 10	7.3	-1,150	0.0	7,140	1.6	3.5	-80	-1.5	5.3
10-20	6.6	-1,210	4.2	3,850	-0.5	-5.8	80	0.5	2.6
20-30	7.2	-960	9.9	4,020	-1.3	-22.1	320	1.3	4.4
30-40	41.6	-170	9.2	4,600	-1.1	-18.2	350	1.0	7.7
40-50	83.9	-90	6.1	5,630	-0.6	-11.2	260	0.6	10.4
50-75	93.6	-100	3.1	6,400	-0.2	-8.3	100	0.2	13.1
75-100	97.3	-140	1.3	5,840	0.1	3.1	-60	-0.1	15.6
100-200	98.8	-190	0.4	6,540	0.1	14.8	-160	-0.1	18.8
200-500	99.8	-540	0.0	8,320	0.2	18.0	-540	-0.2	23.0
500-1,000	99.9	-4,590	0.0	0	0.9	17.9	-4,580	-0.7	28.0
More than 1,000	99.9	-50,200	0.0	0	2.2	108.4	-50,130	-1.5	32.6
All	60.0	-600	3.8	4,720	0.3	100.0	-180	-0.2	19.6

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

(4) After-tax income is expanded cash income less: (4) individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) 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.