

**Table T16-0284**  
**Repeal of ACA Tax Provisions, 2025<sup>1</sup>**  
**Summary of Distributions of Change in After-Tax Income**

Affordable Care Act Tax Provisions	Percent Change in After-Tax Income						
	Lowest Quintile <sup>2,3</sup>	Second Quintile	Middle Quintile	Fourth Quintile	Top Quintile	All	Top 1 Percent
Repeal excise tax on high-cost health plans ("Cadillac tax")	0.0	0.1	0.2	0.1	0.1	0.1	0.0
Repeal excise tax on individuals without and employers not offering adequate health insurance coverage	0.9	0.5	0.2	0.1	0.1	0.2	0.0
Repeal certain ACA excise taxes <sup>4</sup>	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Repeal 3.8% Net Investment Income Tax (NIIT)	0.0	0.0	0.0	0.0	0.5	0.3	1.4
Repeal 0.9% additional Medicare tax on high income earners	0.0	0.0	0.0	0.0	0.2	0.1	0.5
Repeal increase in threshold for medical expense deduction	0.0	0.0	0.0	0.1	0.0	0.0	0.0
<b>Repeal all ACA tax provisions excluding Premium Tax Credit<sup>5</sup></b>	<b>1.0</b>	<b>0.7</b>	<b>0.5</b>	<b>0.4</b>	<b>1.0</b>	<b>0.8</b>	<b>2.1</b>
Repeal Premium Tax Credit	-1.5	-1.1	-0.2	0.0	0.0	-0.2	0.0
<b>Repeal all ACA tax provisions including Premium Tax Credit</b>	<b>-0.5</b>	<b>-0.4</b>	<b>0.3</b>	<b>0.4</b>	<b>1.0</b>	<b>0.6</b>	<b>2.1</b>

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

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) Calendar year. Estimates exclude those that are dependents of other tax units.

(2) 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) Repeal the ACA's excise taxes on health insurance providers, pharmaceutical manufacturers and importers, and medical device manufacturers and importers.

(5) TPC does not include the Premium Tax Credit in its tax baseline due to its similarity to a spending program.