

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2022 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	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					
Lowest Quintile	82.8	-190	0.1	890	0.9	7.0	-150	-0.9	3.4
Second Quintile	99.3	-220	0.1	820	0.6	8.2	-220	-0.5	8.1
Middle Quintile	99.7	-300	*	**	0.5	9.8	-300	-0.4	13.6
Fourth Quintile	99.8	-390	0.0	0	0.4	10.6	-390	-0.3	16.9
Top Quintile	99.9	-2,780	0.0	0	0.9	64.2	-2,780	-0.7	25.2
All	94.9	-630	*	**	0.7	100.0	-600	-0.6	19.5
Addendum									
80-90	99.9	-560	0.0	0	0.3	6.7	-560	-0.3	19.8
90-95	99.9	-830	0.0	0	0.4	4.8	-830	-0.3	21.8
95-99	99.9	-2,840	0.0	0	0.8	12.6	-2,840	-0.6	25.0
Top 1 Percent	100.0	-37,240	0.0	0	2.1	40.2	-37,230	-1.4	31.8
Top 0.1 Percent	99.9	-207,390	0.0	0	2.6	22.9	-207,240	-1.7	32.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6 Proposal: 5.6

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

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 2017 dollars): 20% \$26,300; 40% \$51,600; 60% \$89,400; 80% \$152,400; 90% \$222,600; 95% \$311,700; 99% \$772,000; 99.9% \$3,954,500.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2022 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	82.8	0.1	0.9	7.0	-150	-21.2	-0.2	0.8	-0.9	3.4
Second Quintile	99.3	0.1	0.6	8.2	-220	-6.1	-0.1	3.7	-0.5	8.1
Middle Quintile	99.7	*	0.5	9.8	-300	-2.8	0.0	9.9	-0.4	13.6
Fourth Quintile	99.8	0.0	0.4	10.6	-390	-1.7	0.2	17.5	-0.3	16.9
Top Quintile	99.9	0.0	0.9	64.2	-2,780	-2.7	0.1	67.9	-0.7	25.2
All	94.9	*	0.7	100.0	-600	-2.8	0.0	100.0	-0.6	19.5
Addendum										
80-90	99.9	0.0	0.3	6.7	-560	-1.4	0.2	14.0	-0.3	19.8
90-95	99.9	0.0	0.4	4.8	-830	-1.3	0.2	10.6	-0.3	21.8
95-99	99.9	0.0	0.8	12.6	-2,840	-2.3	0.1	16.0	-0.6	25.0
Top 1 Percent	100.0	0.0	2.1	40.2	-37,230	-4.1	-0.4	27.3	-1.4	31.8
Top 0.1 Percent	99.9	0.0	2.6	22.9	-207,240	-5.0	-0.3	12.8	-1.7	32.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	49,440	27.4	17,050	4.4	730	0.9	16,330	5.3	4.3	
Second Quintile	40,450	22.4	42,130	8.9	3,640	3.9	38,500	10.2	8.6	
Middle Quintile	35,240	19.5	77,120	14.3	10,760	9.9	66,360	15.3	14.0	
Fourth Quintile	29,390	16.3	131,080	20.2	22,510	17.4	108,570	20.9	17.2	
Top Quintile	25,040	13.9	398,280	52.3	103,190	67.8	295,090	48.5	25.9	
All	#####	100.0	105,460	100.0	21,110	100.0	84,350	100.0	20.0	
Addendum										
80-90	12,890	7.1	203,920	13.8	40,860	13.8	163,070	13.8	20.0	
90-95	6,190	3.4	291,140	9.5	64,430	10.5	226,710	9.2	22.1	
95-99	4,790	2.7	494,660	12.4	126,290	15.9	368,370	11.6	25.5	
Top 1 Percent	1,170	0.7	2,713,310	16.7	900,870	27.6	1,812,440	13.9	33.2	
Top 0.1 Percent	120	0.1	12,283,410	7.7	4,182,300	13.1	8,101,110	6.4	34.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6 Proposal: 5.6

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

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 2017 dollars): 20% \$26,300; 40% \$51,600; 60% \$89,400; 80% \$152,400; 90% \$222,600; 95% \$311,700; 99% \$772,000; 99.9% \$3,954,500.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	78.8	0.1	1.0	6.0	-160	-72.0	-0.2	0.1	-1.0	0.4
Second Quintile	99.3	0.1	0.7	8.2	-230	-8.1	-0.2	2.7	-0.6	7.0
Middle Quintile	99.7	*	0.5	9.2	-280	-3.3	0.0	7.9	-0.4	12.1
Fourth Quintile	99.8	0.0	0.4	10.8	-350	-1.8	0.2	16.9	-0.3	16.3
Top Quintile	99.9	0.0	0.9	65.7	-2,230	-2.6	0.2	72.3	-0.7	24.9
All	94.9	*	0.7	100.0	-600	-2.8	0.0	100.0	-0.6	19.5
Addendum										
80-90	99.8	0.0	0.3	7.2	-480	-1.4	0.2	15.0	-0.3	19.5
90-95	99.9	0.0	0.3	4.9	-660	-1.2	0.2	11.7	-0.3	21.7
95-99	100.0	0.0	0.7	12.3	-2,140	-2.0	0.2	17.4	-0.5	24.6
Top 1 Percent	99.9	0.0	2.0	41.4	-31,930	-4.1	-0.4	28.2	-1.4	31.6
Top 0.1 Percent	99.9	0.0	2.6	24.0	-183,790	-5.0	-0.3	13.4	-1.7	32.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	39,720	22.0	15,890	3.3	230	0.2	15,670	4.1	1.4	
Second Quintile	38,540	21.3	37,260	7.5	2,830	2.9	34,430	8.7	7.6	
Middle Quintile	35,670	19.7	67,760	12.7	8,460	7.9	59,300	13.9	12.5	
Fourth Quintile	33,630	18.6	113,700	20.1	18,910	16.7	94,790	20.9	16.6	
Top Quintile	31,990	17.7	337,070	56.6	86,030	72.2	251,040	52.7	25.5	
All	#####	100.0	105,460	100.0	21,110	100.0	84,350	100.0	20.0	
Addendum										
80-90	16,310	9.0	174,610	15.0	34,540	14.8	140,080	15.0	19.8	
90-95	8,050	4.5	248,210	10.5	54,480	11.5	193,730	10.2	22.0	
95-99	6,220	3.4	422,240	13.8	106,000	17.3	316,240	12.9	25.1	
Top 1 Percent	1,400	0.8	2,357,860	17.4	777,140	28.6	1,580,720	14.6	33.0	
Top 0.1 Percent	140	0.1	10,847,750	8.1	3,696,050	13.7	7,151,690	6.6	34.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6 Proposal: 5.6

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

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$18,700; 40% \$34,200; 60% \$57,800; 80% \$93,400; 90% \$133,800; 95% \$187,500; 99% \$449,000; 99.9% \$2,283,700.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	73.5	*	1.2	13.6	-140	-17.0	-0.3	2.0	-1.1	5.4
Second Quintile	99.2	*	0.6	15.1	-170	-7.0	-0.3	5.9	-0.6	7.5
Middle Quintile	99.6	0.0	0.5	13.5	-200	-3.1	0.0	12.7	-0.4	12.3
Fourth Quintile	99.6	0.0	0.4	13.7	-270	-1.9	0.2	21.5	-0.3	17.4
Top Quintile	99.8	0.0	0.8	43.9	-1,170	-2.2	0.4	57.6	-0.6	24.6
All	91.8	*	0.6	100.0	-290	-2.9	0.0	100.0	-0.5	17.3
Addendum										
80-90	99.8	0.0	0.4	7.4	-360	-1.4	0.3	15.9	-0.3	20.5
90-95	99.9	0.0	0.3	3.4	-360	-0.9	0.2	11.0	-0.2	22.2
95-99	99.9	0.0	0.6	7.5	-1,200	-1.6	0.2	13.3	-0.4	24.7
Top 1 Percent	99.7	0.0	2.2	25.7	-23,240	-4.2	-0.2	17.4	-1.4	32.7
Top 0.1 Percent	99.7	0.0	2.8	15.4	-126,670	-5.1	-0.2	8.6	-1.8	33.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,200	28.7	12,380	6.4	800	2.3	11,580	7.3	6.5	
Second Quintile	23,620	25.8	29,600	13.7	2,380	6.2	27,220	15.4	8.0	
Middle Quintile	17,830	19.5	50,890	17.8	6,480	12.7	44,420	18.9	12.7	
Fourth Quintile	13,280	14.5	82,290	21.5	14,550	21.3	67,740	21.5	17.7	
Top Quintile	9,840	10.8	209,710	40.5	52,740	57.2	156,970	36.9	25.2	
All	91,400	100.0	55,690	100.0	9,920	100.0	45,760	100.0	17.8	
Addendum										
80-90	5,450	6.0	125,620	13.5	26,110	15.7	99,510	13.0	20.8	
90-95	2,470	2.7	175,940	8.6	39,420	10.8	136,520	8.1	22.4	
95-99	1,630	1.8	291,500	9.3	73,160	13.1	218,340	8.5	25.1	
Top 1 Percent	290	0.3	1,620,100	9.2	552,460	17.7	1,067,630	7.4	34.1	
Top 0.1 Percent	30	0.0	7,096,200	4.4	2,507,510	8.8	4,588,680	3.5	35.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$18,700; 40% \$34,200; 60% \$57,800; 80% \$93,400; 90% \$133,800; 95% \$187,500; 99% \$449,000; 99.9% \$2,283,700.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	86.3	*	0.8	1.3	-180	1,088.3	0.0	0.0	-0.8	-0.8
Second Quintile	99.4	0.2	0.7	3.5	-340	-8.2	-0.1	1.1	-0.6	7.1
Middle Quintile	99.9	*	0.5	6.6	-380	-3.6	-0.1	4.9	-0.4	11.6
Fourth Quintile	99.9	0.0	0.4	9.9	-410	-1.8	0.1	14.4	-0.3	15.7
Top Quintile	99.9	0.0	0.9	78.5	-2,700	-2.6	0.0	79.6	-0.7	24.9
All	98.6	*	0.7	100.0	-1,120	-2.7	0.0	100.0	-0.6	21.2
Addendum										
80-90	99.9	0.0	0.3	7.8	-550	-1.4	0.2	14.9	-0.3	19.1
90-95	100.0	0.0	0.4	5.7	-770	-1.3	0.2	12.3	-0.3	21.5
95-99	100.0	0.0	0.7	15.4	-2,490	-2.1	0.1	19.8	-0.5	24.6
Top 1 Percent	100.0	0.0	2.0	49.7	-33,000	-4.0	-0.5	32.5	-1.3	31.5
Top 0.1 Percent	100.0	0.0	2.5	27.8	-195,800	-4.9	-0.3	14.9	-1.6	32.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,210	8.4	23,550	1.0	-20	0.0	23,570	1.3	-0.1	
Second Quintile	7,190	11.6	53,310	3.2	4,090	1.1	49,220	3.8	7.7	
Middle Quintile	12,040	19.5	89,480	9.0	10,750	5.0	78,730	10.1	12.0	
Fourth Quintile	16,770	27.1	138,970	19.4	22,190	14.2	116,780	20.8	16.0	
Top Quintile	20,230	32.7	401,860	67.7	102,750	79.6	299,110	64.4	25.6	
All	61,840	100.0	194,240	100.0	42,270	100.0	151,970	100.0	21.8	
Addendum										
80-90	9,760	15.8	203,540	16.5	39,340	14.7	164,200	17.1	19.3	
90-95	5,130	8.3	284,890	12.2	61,970	12.2	222,930	12.2	21.8	
95-99	4,300	7.0	477,180	17.1	119,740	19.7	357,440	16.4	25.1	
Top 1 Percent	1,050	1.7	2,515,630	21.9	824,390	33.0	1,691,240	18.8	32.8	
Top 0.1 Percent	100	0.2	11,905,000	9.8	4,036,500	15.2	7,868,500	8.3	33.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$18,700; 40% \$34,200; 60% \$57,800; 80% \$93,400; 90% \$133,800; 95% \$187,500; 99% \$449,000; 99.9% \$2,283,700.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	92.1	0.3	1.0	20.1	-240	14.6	-1.3	-7.5	-1.1	-8.3
Second Quintile	99.5	0.2	0.7	24.9	-330	-11.5	-0.7	9.2	-0.7	5.4
Middle Quintile	99.8	*	0.5	17.5	-330	-3.3	0.3	24.1	-0.4	12.3
Fourth Quintile	99.4	0.0	0.4	10.8	-360	-1.8	0.8	28.7	-0.3	16.9
Top Quintile	99.5	0.0	0.9	26.6	-1,850	-2.7	0.9	45.5	-0.7	24.1
All	97.1	0.2	0.7	100.0	-390	-4.6	0.0	100.0	-0.6	12.3
Addendum										
80-90	99.6	0.0	0.3	4.1	-470	-1.3	0.5	14.6	-0.3	20.4
90-95	99.0	0.0	0.5	3.4	-960	-1.7	0.3	9.1	-0.4	22.3
95-99	99.7	0.0	0.8	4.3	-2,270	-2.5	0.2	8.1	-0.6	24.4
Top 1 Percent	100.0	0.0	2.4	14.9	-48,910	-4.9	-0.1	13.7	-1.6	31.4
Top 0.1 Percent	100.0	0.0	3.0	10.3	-307,590	-5.7	-0.1	8.1	-2.0	32.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,850	32.7	22,590	11.2	-1,630	-6.3	24,220	13.8	-7.2	
Second Quintile	7,070	29.4	46,810	20.9	2,850	9.9	43,960	22.5	6.1	
Middle Quintile	4,930	20.5	77,330	24.0	9,830	23.8	67,500	24.1	12.7	
Fourth Quintile	2,790	11.6	118,130	20.8	20,360	27.9	97,770	19.7	17.2	
Top Quintile	1,340	5.6	274,270	23.1	67,870	44.6	206,400	20.0	24.7	
All	24,020	100.0	66,040	100.0	8,470	100.0	57,560	100.0	12.8	
Addendum										
80-90	810	3.4	171,850	8.8	35,590	14.1	136,270	8.0	20.7	
90-95	330	1.4	242,100	5.0	54,960	8.8	187,140	4.4	22.7	
95-99	180	0.7	367,360	4.1	92,020	8.0	275,340	3.5	25.1	
Top 1 Percent	30	0.1	3,000,230	5.3	991,510	13.7	2,008,720	4.1	33.1	
Top 0.1 Percent	*	0.0	15,792,480	3.1	5,388,060	8.2	10,404,420	2.3	34.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$18,700; 40% \$34,200; 60% \$57,800; 80% \$93,400; 90% \$133,800; 95% \$187,500; 99% \$449,000; 99.9% \$2,283,700.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	91.7	0.3	0.9	5.9	-240	14.6	-0.2	-1.4	-1.0	-7.9
Second Quintile	99.5	0.3	0.7	8.5	-360	-10.3	-0.2	2.3	-0.7	6.0
Middle Quintile	99.8	*	0.5	9.9	-430	-3.5	0.0	8.4	-0.5	12.9
Fourth Quintile	99.8	0.0	0.4	10.6	-500	-1.9	0.2	17.2	-0.3	17.1
Top Quintile	99.9	0.0	1.0	64.9	-3,250	-2.7	0.3	73.5	-0.7	25.9
All	97.9	0.1	0.8	100.0	-880	-3.0	0.0	100.0	-0.6	19.9
Addendum										
80-90	99.8	0.0	0.4	6.9	-690	-1.5	0.2	14.4	-0.3	20.2
90-95	99.9	0.0	0.4	5.4	-1,060	-1.4	0.2	11.4	-0.3	22.5
95-99	100.0	0.0	0.8	13.2	-3,400	-2.3	0.1	17.4	-0.6	25.9
Top 1 Percent	100.0	0.0	1.9	39.5	-38,250	-3.9	-0.3	30.2	-1.3	32.1
Top 0.1 Percent	100.0	0.0	2.5	22.2	-213,450	-4.8	-0.3	13.5	-1.6	32.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	11,970	21.9	23,650	3.6	-1,620	-1.2	25,270	4.8	-6.9	
Second Quintile	11,450	21.0	51,940	7.5	3,470	2.5	48,470	8.9	6.7	
Middle Quintile	11,040	20.2	92,690	13.0	12,340	8.4	80,340	14.2	13.3	
Fourth Quintile	10,260	18.8	153,140	19.9	26,740	17.0	126,410	20.7	17.5	
Top Quintile	9,620	17.6	460,800	56.3	122,710	73.2	338,090	51.9	26.6	
All	54,560	100.0	144,460	100.0	29,570	100.0	114,890	100.0	20.5	
Addendum										
80-90	4,810	8.8	230,990	14.1	47,360	14.1	183,630	14.1	20.5	
90-95	2,450	4.5	325,400	10.1	74,330	11.3	251,070	9.8	22.8	
95-99	1,870	3.4	564,610	13.4	149,440	17.3	415,170	12.4	26.5	
Top 1 Percent	500	0.9	2,963,320	18.7	990,380	30.5	1,972,940	15.6	33.4	
Top 0.1 Percent	50	0.1	13,115,450	8.3	4,446,680	13.8	8,668,770	6.9	33.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$18,700; 40% \$34,200; 60% \$57,800; 80% \$93,400; 90% \$133,800; 95% \$187,500; 99% \$449,000; 99.9% \$2,283,700.

(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.

Table T17-0023
Distribution of Major Tax Provisions in The American Health Care Act of 2017 (AHCA) as approved by House Ways and Means Committee
Excludes Changes to Health Insurance Tax Credits
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	82.7	0.0	0.3	1.3	-40	-15.3	0.0	0.2	-0.3	1.4
Second Quintile	99.6	0.0	0.2	3.9	-70	-8.7	-0.1	1.3	-0.2	2.2
Middle Quintile	99.7	0.0	0.2	5.7	-120	-3.5	0.0	5.2	-0.2	5.8
Fourth Quintile	99.7	0.0	0.2	7.9	-210	-1.8	0.2	13.8	-0.2	11.4
Top Quintile	99.8	0.0	1.0	80.9	-2,540	-3.2	-0.1	79.2	-0.8	23.8
All	96.7	0.0	0.6	100.0	-480	-3.1	0.0	100.0	-0.5	16.2
Addendum										
80-90	99.7	0.0	0.3	5.9	-370	-1.4	0.2	13.4	-0.2	16.4
90-95	100.0	0.0	0.3	3.7	-470	-1.1	0.2	10.9	-0.2	19.3
95-99	100.0	0.0	0.6	11.6	-1,850	-2.1	0.2	17.6	-0.5	23.2
Top 1 Percent	99.9	0.0	2.4	59.7	-37,450	-4.9	-0.7	37.4	-1.6	31.4
Top 0.1 Percent	100.0	0.0	3.0	37.9	-204,650	-5.8	-0.6	19.8	-2.0	32.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,970	16.1	15,020	2.6	250	0.3	14,770	3.1	1.7	
Second Quintile	13,770	27.8	31,780	9.6	780	1.4	31,000	11.3	2.5	
Middle Quintile	11,030	22.3	59,150	14.4	3,570	5.2	55,580	16.2	6.0	
Fourth Quintile	8,790	17.8	101,440	19.7	11,740	13.6	89,700	20.9	11.6	
Top Quintile	7,560	15.3	324,740	54.0	79,780	79.2	244,960	49.0	24.6	
All	49,540	100.0	91,660	100.0	15,360	100.0	76,300	100.0	16.8	
Addendum										
80-90	3,840	7.8	156,790	13.3	26,000	13.1	130,790	13.3	16.6	
90-95	1,860	3.8	223,700	9.2	43,540	10.6	180,160	8.9	19.5	
95-99	1,480	3.0	377,450	12.3	89,430	17.4	288,030	11.3	23.7	
Top 1 Percent	380	0.8	2,317,940	19.3	765,410	38.1	1,552,530	15.5	33.0	
Top 0.1 Percent	40	0.1	10,374,120	10.0	3,535,730	20.4	6,838,400	8.0	34.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal would repeal the following Affordable Care Act (ACA) taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI 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. The proposal would delay the Cadillac tax until 2025. Analysis excludes changes to health insurance tax credits, Health Savings Accounts, and Medical Flexible Spending Accounts. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$18,700; 40% \$34,200; 60% \$57,800; 80% \$93,400; 90% \$133,800; 95% \$187,500; 99% \$449,000; 99.9% \$2,283,700.

(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.