

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

Table T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Lowest Quintile	0.8	-580	0.1	1,040	0.0	1.2	*	0.0	3.6
Second Quintile	3.0	-940	0.1	1,230	0.1	6.9	-30	-0.1	7.9
Middle Quintile	6.7	-1,370	0.1	1,320	0.1	21.7	-90	-0.1	12.7
Fourth Quintile	8.8	-1,790	0.0	0	0.1	31.1	-160	-0.1	16.0
Top Quintile	10.6	-2,230	0.0	0	0.1	39.0	-240	-0.1	23.2
All	5.2	-1,650	0.1	1,160	0.1	100.0	-80	-0.1	18.1
Addendum									
80-90	10.5	-2,240	0.0	0	0.1	20.1	-240	-0.1	18.8
90-95	9.8	-2,190	0.0	0	0.1	8.8	-210	-0.1	20.3
95-99	11.7	-2,220	0.0	0	0.1	8.3	-260	-0.1	22.4
Top 1 Percent	10.4	-2,290	0.0	0	0.0	1.9	-240	0.0	29.7
Top 0.1 Percent	9.6	-1,990	0.0	0	0.0	0.2	-190	0.0	30.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022. Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

<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 2019 dollars): 20% \$27,200; 40% \$53,500; 60% \$94,000; 80% \$169,500; 90% \$246,700; 95% \$353,700; 99% \$848,700; 99.9% \$3,714,400.

(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.8	0.1	0.0	1.2	*	-0.6	0.0	0.8	0.0	3.6
Second Quintile	3.0	0.1	0.1	6.9	-30	-0.8	0.0	3.7	-0.1	7.9
Middle Quintile	6.7	0.1	0.1	21.7	-90	-0.9	-0.1	9.9	-0.1	12.7
Fourth Quintile	8.8	0.0	0.1	31.1	-160	-0.7	-0.1	18.2	-0.1	16.0
Top Quintile	10.6	0.0	0.1	39.0	-240	-0.3	0.1	67.2	-0.1	23.2
All	5.2	0.1	0.1	100.0	-80	-0.4	0.0	100.0	-0.1	18.1
Addendum										
80-90	10.5	0.0	0.1	20.1	-240	-0.6	0.0	14.8	-0.1	18.8
90-95	9.8	0.0	0.1	8.8	-210	-0.3	0.0	11.1	-0.1	20.3
95-99	11.7	0.0	0.1	8.3	-260	-0.2	0.0	16.2	-0.1	22.4
Top 1 Percent	10.4	0.0	0.0	1.9	-240	0.0	0.1	25.2	0.0	29.7
Top 0.1 Percent	9.6	0.0	0.0	0.2	-190	0.0	0.1	11.9	0.0	30.9

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	46,760	26.2	16,550	4.0	590	0.8	15,960	4.7	3.6
Second Quintile	39,680	22.3	42,420	8.6	3,360	3.7	39,060	9.7	7.9
Middle Quintile	35,740	20.1	77,340	14.1	9,920	9.9	67,420	15.0	12.8
Fourth Quintile	29,860	16.8	135,460	20.7	21,790	18.2	113,670	21.2	16.1
Top Quintile	24,980	14.0	412,810	52.6	95,800	67.1	317,020	49.4	23.2
All	178,270	100.0	109,910	100.0	20,010	100.0	89,890	100.0	18.2
Addendum									
80-90	12,820	7.2	218,260	14.3	41,200	14.8	177,070	14.2	18.9
90-95	6,220	3.5	312,480	9.9	63,490	11.1	248,990	9.7	20.3
95-99	4,780	2.7	536,080	13.1	120,430	16.1	415,650	12.4	22.5
Top 1 Percent	1,170	0.7	2,574,560	15.4	765,200	25.1	1,809,360	13.2	29.7
Top 0.1 Percent	120	0.1	11,450,220	7.0	3,533,250	11.9	7,916,980	5.9	30.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022. Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

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(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 2019 dollars): 20% \$27,200; 40% \$53,500; 60% \$94,000; 80% \$169,500; 90% \$246,700; 95% \$353,700; 99% \$848,700; 99.9% \$3,714,400.

(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Lowest Quintile	0.5	0.1	0.0	0.6	*	-10.2	0.0	0.0	0.0	0.1
Second Quintile	3.0	0.1	0.1	7.5	-30	-1.2	0.0	2.6	-0.1	6.7
Middle Quintile	5.5	*	0.1	19.3	-80	-1.0	-0.1	8.0	-0.1	11.5
Fourth Quintile	8.3	0.0	0.1	29.8	-130	-0.7	-0.1	17.6	-0.1	15.7
Top Quintile	9.9	0.0	0.1	42.6	-200	-0.3	0.1	71.5	-0.1	22.9
All	5.2	0.1	0.1	100.0	-80	-0.4	0.0	100.0	-0.1	18.1
Addendum										
80-90	9.6	0.0	0.1	21.3	-200	-0.6	0.0	15.7	-0.1	18.5
90-95	9.6	0.0	0.1	10.1	-190	-0.4	0.0	12.1	-0.1	20.1
95-99	11.1	0.0	0.1	9.2	-230	-0.2	0.0	17.5	-0.1	22.2
Top 1 Percent	9.8	0.0	0.0	2.0	-210	0.0	0.1	26.3	0.0	29.5
Top 0.1 Percent	9.5	0.0	0.0	0.2	-180	0.0	0.1	12.5	0.0	30.9

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	38,690	21.7	15,570	3.1	20	0.0	15,540	3.8	0.2
Second Quintile	36,900	20.7	37,990	7.2	2,560	2.6	35,430	8.2	6.7
Middle Quintile	36,150	20.3	68,290	12.6	7,960	8.1	60,330	13.6	11.7
Fourth Quintile	33,860	19.0	118,190	20.4	18,630	17.7	99,560	21.0	15.8
Top Quintile	31,410	17.6	353,500	56.7	81,050	71.4	272,460	53.4	22.9
All	178,270	100.0	109,910	100.0	20,010	100.0	89,890	100.0	18.2
Addendum									
80-90	16,050	9.0	187,520	15.4	34,950	15.7	152,580	15.3	18.6
90-95	7,890	4.4	269,850	10.9	54,460	12.0	215,390	10.6	20.2
95-99	6,050	3.4	462,400	14.3	102,840	17.4	359,560	13.6	22.2
Top 1 Percent	1,420	0.8	2,227,040	16.2	655,980	26.2	1,571,070	14.0	29.5
Top 0.1 Percent	150	0.1	9,956,920	7.4	3,072,160	12.5	6,884,760	6.2	30.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022. Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

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(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 2019 dollars): 20% \$19,000; 40% \$36,200; 60% \$61,600; 80% \$103,400; 90% \$149,700; 95% \$210,400; 99% \$491,400; 99.9% \$2,151,300.

(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.6	0.1	0.0	1.6	*	-0.3	0.0	1.8	0.0	5.3
Second Quintile	2.3	0.1	0.1	10.1	-10	-0.6	0.0	6.1	-0.1	8.8
Middle Quintile	4.6	*	0.1	27.6	-40	-0.7	-0.1	13.7	-0.1	12.6
Fourth Quintile	7.6	0.0	0.1	36.2	-80	-0.5	0.0	23.2	-0.1	16.9
Top Quintile	7.8	0.0	0.1	24.6	-80	-0.2	0.1	54.9	0.0	23.3
All	3.7	0.1	0.1	100.0	-30	-0.3	0.0	100.0	-0.1	17.0
Addendum										
80-90	7.2	0.0	0.1	14.3	-80	-0.3	0.0	15.4	-0.1	19.5
90-95	7.9	0.0	0.0	5.1	-70	-0.2	0.0	10.0	0.0	20.8
95-99	9.4	0.0	0.0	4.4	-90	-0.1	0.0	12.4	0.0	22.9
Top 1 Percent	7.6	0.0	0.0	0.8	-80	0.0	0.1	17.1	0.0	31.5
Top 0.1 Percent	6.7	0.0	0.0	0.1	-70	0.0	0.0	8.5	0.0	33.1

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	23,910	28.0	12,270	5.8	660	1.8	11,610	6.6	5.3
Second Quintile	20,050	23.5	29,660	11.8	2,630	6.1	27,020	13.0	8.9
Middle Quintile	17,930	21.0	52,120	18.5	6,630	13.8	45,490	19.5	12.7
Fourth Quintile	13,710	16.1	86,120	23.4	14,610	23.3	71,510	23.5	17.0
Top Quintile	9,070	10.6	223,010	40.2	52,020	54.8	170,990	37.1	23.3
All	85,350	100.0	59,040	100.0	10,100	100.0	48,950	100.0	17.1
Addendum									
80-90	5,130	6.0	132,700	13.5	25,940	15.4	106,760	13.1	19.6
90-95	2,180	2.6	189,740	8.2	39,460	10.0	150,280	7.8	20.8
95-99	1,470	1.7	315,940	9.2	72,510	12.4	243,430	8.6	23.0
Top 1 Percent	300	0.4	1,566,120	9.2	492,730	17.0	1,073,400	7.6	31.5
Top 0.1 Percent	30	0.0	6,715,050	4.4	2,221,760	8.5	4,493,300	3.5	33.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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

(1) Calendar years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022.

Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

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(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 2019 dollars): 20% \$19,000; 40% \$36,200; 60% \$61,600; 80% \$103,400; 90% \$149,700; 95% \$210,400; 99% \$491,400; 99.9% \$2,151,300.

(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.8	0.1	0.0	0.6	-10	-20.1	0.0	0.0	0.0	0.2
Second Quintile	3.1	0.1	0.1	3.8	-50	-1.6	0.0	1.0	-0.1	5.6
Middle Quintile	6.2	*	0.1	12.9	-110	-1.2	0.0	4.7	-0.1	10.6
Fourth Quintile	8.9	*	0.1	28.9	-180	-0.8	-0.1	14.8	-0.1	14.9
Top Quintile	11.1	0.0	0.1	53.7	-270	-0.3	0.1	79.3	-0.1	22.7
All	7.4	*	0.1	100.0	-160	-0.4	0.0	100.0	-0.1	19.3
Addendum										
80-90	11.2	0.0	0.2	25.9	-270	-0.7	0.0	16.2	-0.1	18.2
90-95	10.4	0.0	0.1	13.1	-250	-0.4	0.0	13.3	-0.1	19.9
95-99	11.8	0.0	0.1	12.1	-290	-0.3	0.0	20.3	-0.1	22.0
Top 1 Percent	10.4	0.0	0.0	2.5	-250	0.0	0.1	29.5	0.0	29.0
Top 0.1 Percent	10.2	0.0	0.0	0.2	-230	0.0	0.1	13.3	0.0	30.5

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	7,070	10.8	20,360	1.1	40	0.0	20,320	1.4	0.2
Second Quintile	8,750	13.3	50,120	3.5	2,840	1.0	47,280	4.1	5.7
Middle Quintile	12,050	18.4	88,870	8.5	9,490	4.7	79,380	9.4	10.7
Fourth Quintile	16,630	25.3	145,520	19.2	21,860	14.9	123,660	20.3	15.0
Top Quintile	20,680	31.5	411,170	67.6	93,390	79.2	317,780	64.8	22.7
All	65,630	100.0	191,680	100.0	37,180	100.0	154,510	100.0	19.4
Addendum									
80-90	9,960	15.2	217,410	17.2	39,730	16.2	177,680	17.5	18.3
90-95	5,300	8.1	305,430	12.9	60,980	13.3	244,440	12.8	20.0
95-99	4,370	6.7	515,160	17.9	113,460	20.3	401,700	17.3	22.0
Top 1 Percent	1,050	1.6	2,350,040	19.6	682,420	29.4	1,667,620	17.3	29.0
Top 0.1 Percent	100	0.2	10,626,270	8.4	3,238,590	13.2	7,387,680	7.3	30.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

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(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.2	0.2	0.0	-0.4	*	0.0	-0.1	-9.1	0.0	-9.8
Second Quintile	4.9	0.3	0.1	25.0	-60	-3.3	-0.2	7.6	-0.1	3.8
Middle Quintile	7.8	0.1	0.2	44.1	-150	-1.7	-0.2	26.1	-0.2	11.0
Fourth Quintile	7.5	0.0	0.2	22.8	-150	-0.8	0.1	30.2	-0.1	16.0
Top Quintile	6.5	0.0	0.1	8.5	-140	-0.2	0.4	45.2	-0.1	23.5
All	4.5	0.2	0.1	100.0	-70	-1.0	0.0	100.0	-0.1	11.0
Addendum										
80-90	7.1	0.0	0.1	7.0	-180	-0.5	0.1	13.8	-0.1	19.2
90-95	5.6	0.0	0.0	1.0	-60	-0.1	0.1	8.3	0.0	20.9
95-99	5.5	0.0	0.0	0.4	-70	-0.1	0.1	6.9	0.0	24.9
Top 1 Percent	5.5	0.0	0.0	0.2	-120	0.0	0.2	16.2	0.0	30.5
Top 0.1 Percent	11.6	0.0	0.0	0.0	-250	0.0	0.1	10.5	0.0	30.8

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	7,280	30.8	21,830	10.2	-2,150	-9.0	23,980	12.6	-9.8
Second Quintile	7,390	31.2	46,680	22.0	1,820	7.8	44,860	23.8	3.9
Middle Quintile	5,210	22.0	78,070	26.0	8,760	26.3	69,310	25.9	11.2
Fourth Quintile	2,670	11.3	121,360	20.7	19,570	30.1	101,790	19.5	16.1
Top Quintile	1,080	4.6	306,780	21.1	72,150	44.8	234,640	18.2	23.5
All	23,650	100.0	66,150	100.0	7,330	100.0	58,820	100.0	11.1
Addendum									
80-90	670	2.9	182,930	7.9	35,210	13.7	147,720	7.2	19.3
90-95	270	1.1	253,790	4.4	53,080	8.3	200,710	3.9	20.9
95-99	110	0.5	448,700	3.0	111,860	6.8	336,840	2.6	24.9
Top 1 Percent	30	0.1	3,247,850	5.8	990,400	16.1	2,257,450	4.6	30.5
Top 0.1 Percent	*	0.0	19,547,160	3.8	6,024,140	10.4	13,523,020	2.9	30.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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

(1) Calendar years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022.

Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

<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 2019 dollars): 20% \$19,000; 40% \$36,200; 60% \$61,600; 80% \$103,400; 90% \$149,700; 95% \$210,400; 99% \$491,400; 99.9% \$2,151,300.

(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Lowest Quintile	0.4	0.4	0.0	0.2	*	0.1	0.0	-1.7	0.0	-9.1
Second Quintile	5.2	0.4	0.1	10.9	-70	-2.7	0.0	1.9	-0.1	4.6
Middle Quintile	8.3	0.1	0.2	24.4	-160	-1.4	-0.1	8.2	-0.2	11.9
Fourth Quintile	9.3	*	0.2	30.0	-210	-0.8	-0.1	18.0	-0.1	16.3
Top Quintile	11.2	0.0	0.1	34.5	-250	-0.2	0.2	73.4	-0.1	23.8
All	6.6	0.2	0.1	100.0	-130	-0.5	0.0	100.0	-0.1	18.3
Addendum										
80-90	10.8	0.0	0.1	16.9	-250	-0.5	0.0	15.7	-0.1	19.3
90-95	10.4	0.0	0.1	7.1	-210	-0.3	0.0	11.8	-0.1	20.7
95-99	13.7	0.0	0.1	8.9	-330	-0.2	0.0	18.2	-0.1	23.4
Top 1 Percent	9.4	0.0	0.0	1.6	-230	0.0	0.1	27.8	0.0	29.9
Top 0.1 Percent	9.4	0.0	0.0	0.2	-240	0.0	0.1	12.3	0.0	30.7

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	11,680	21.6	22,760	3.3	-2,070	-1.6	24,830	4.4	-9.1
Second Quintile	11,660	21.5	51,080	7.4	2,430	1.9	48,650	8.7	4.8
Middle Quintile	10,950	20.2	92,310	12.6	11,100	8.3	81,210	13.6	12.0
Fourth Quintile	10,080	18.6	160,280	20.2	26,400	18.1	133,880	20.7	16.5
Top Quintile	9,540	17.6	474,030	56.5	112,980	73.2	361,050	52.7	23.8
All	54,150	100.0	147,850	100.0	27,190	100.0	120,670	100.0	18.4
Addendum									
80-90	4,830	8.9	246,490	14.9	47,900	15.7	198,590	14.7	19.4
90-95	2,360	4.4	354,150	10.4	73,420	11.8	280,730	10.1	20.7
95-99	1,870	3.5	608,080	14.2	142,500	18.1	465,580	13.3	23.4
Top 1 Percent	480	0.9	2,806,260	17.0	839,730	27.6	1,966,530	14.6	29.9
Top 0.1 Percent	50	0.1	12,695,910	7.4	3,893,190	12.3	8,802,720	6.3	30.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* 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 years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022.

Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

<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 2019 dollars): 20% \$19,000; 40% \$36,200; 60% \$61,600; 80% \$103,400; 90% \$149,700; 95% \$210,400; 99% \$491,400; 99.9% \$2,151,300.

(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 T19-0033
Middle Class Health Benefits Tax Repeal Act of 2019
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 (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Lowest Quintile	0.2	*	0.0	2.3	*	-1.9	0.0	0.2	0.0	1.5
Second Quintile	0.7	*	0.0	5.4	-10	-0.7	0.0	1.4	0.0	2.6
Middle Quintile	2.2	*	0.0	14.9	-20	-0.5	0.0	5.6	0.0	5.9
Fourth Quintile	4.9	0.0	0.1	33.9	-50	-0.5	0.0	14.3	-0.1	10.8
Top Quintile	7.3	0.0	0.0	42.3	-80	-0.1	0.1	78.0	0.0	21.8
All	2.8	*	0.0	100.0	-30	-0.2	0.0	100.0	0.0	15.2
Addendum										
80-90	7.8	0.0	0.1	21.6	-80	-0.3	0.0	13.5	-0.1	15.3
90-95	6.8	0.0	0.0	10.2	-80	-0.2	0.0	11.2	0.0	17.7
95-99	6.3	0.0	0.0	7.4	-70	-0.1	0.0	17.5	0.0	20.4
Top 1 Percent	8.5	0.0	0.0	3.1	-110	0.0	0.1	35.9	0.0	29.4
Top 0.1 Percent	9.2	0.0	0.0	0.4	-110	0.0	0.0	20.0	0.0	31.1

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	7,300	15.9	14,800	2.4	230	0.2	14,580	2.7	1.5
Second Quintile	11,220	24.5	34,170	8.3	910	1.5	33,260	9.6	2.7
Middle Quintile	10,760	23.5	61,600	14.4	3,660	5.6	57,950	16.0	5.9
Fourth Quintile	8,700	19.0	105,830	20.0	11,520	14.3	94,310	21.1	10.9
Top Quintile	7,340	16.0	342,280	54.7	74,510	77.9	267,770	50.5	21.8
All	45,850	100.0	100,190	100.0	15,300	100.0	84,890	100.0	15.3
Addendum									
80-90	3,700	8.1	167,070	13.4	25,590	13.5	141,480	13.4	15.3
90-95	1,820	4.0	242,030	9.6	42,940	11.2	199,090	9.3	17.7
95-99	1,450	3.2	414,040	13.0	84,640	17.4	329,400	12.2	20.4
Top 1 Percent	370	0.8	2,291,450	18.6	674,640	35.9	1,616,810	15.5	29.4
Top 0.1 Percent	50	0.1	9,244,040	9.8	2,875,890	20.0	6,368,150	8.0	31.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* 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 years. Baseline is the law in place for 2019. Proposal would repeal the Affordable Care Act's excise tax on high cost health plans ("Cadillac tax"), which is scheduled to go into effect in 2022.

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

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(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.