

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

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	5.5
10-20	0.8	-480	0.1	1,020	0.0	0.4	*	0.0	3.1
20-30	1.6	-810	0.1	1,050	0.0	1.5	-10	0.0	4.2
30-40	2.1	-900	0.2	1,270	0.1	1.9	-20	0.0	6.6
40-50	3.8	-860	0.1	1,010	0.1	2.9	-30	-0.1	8.7
50-75	6.1	-1,310	0.1	1,420	0.1	13.6	-80	-0.1	11.4
75-100	7.4	-1,340	*	**	0.1	11.8	-100	-0.1	14.2
100-200	9.0	-1,960	0.0	0	0.1	38.2	-180	-0.1	16.6
200-500	10.8	-2,180	0.0	0	0.1	24.3	-240	-0.1	20.2
500-1,000	11.7	-2,400	0.0	0	0.1	3.9	-280	0.0	24.1
More than 1,000	10.2	-2,360	0.0	0	0.0	1.4	-240	0.0	30.1
All	5.2	-1,650	0.1	1,160	0.1	100.0	-80	-0.1	18.1

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) 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: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate taxes; 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.

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	5.5
10-20	0.8	0.1	0.0	0.4	*	-0.6	0.0	0.3	0.0	3.1
20-30	1.6	0.1	0.0	1.5	-10	-1.0	0.0	0.6	0.0	4.2
30-40	2.1	0.2	0.1	1.9	-20	-0.7	0.0	1.2	0.0	6.6
40-50	3.8	0.1	0.1	2.9	-30	-0.8	0.0	1.6	-0.1	8.7
50-75	6.1	0.1	0.1	13.6	-80	-1.0	0.0	5.5	-0.1	11.4
75-100	7.4	*	0.1	11.8	-100	-0.7	0.0	6.7	-0.1	14.2
100-200	9.0	0.0	0.1	38.2	-180	-0.7	-0.1	23.1	-0.1	16.6
200-500	10.8	0.0	0.1	24.3	-240	-0.4	0.0	27.3	-0.1	20.2
500-1,000	11.7	0.0	0.1	3.9	-280	-0.2	0.0	10.2	0.0	24.1
More than 1,000	10.2	0.0	0.0	1.4	-240	0.0	0.1	23.2	0.0	30.1
All	5.2	0.1	0.1	100.0	-80	-0.4	0.0	100.0	-0.1	18.1

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,540	6.5	5,860	0.4	320	0.1	5,540	0.4	5.5
10-20	20,760	11.6	16,340	1.7	510	0.3	15,840	2.1	3.1
20-30	19,530	11.0	26,780	2.7	1,130	0.6	25,650	3.1	4.2
30-40	16,610	9.3	37,600	3.2	2,500	1.2	35,100	3.6	6.7
40-50	13,690	7.7	48,330	3.4	4,240	1.6	44,080	3.8	8.8
50-75	25,930	14.5	66,470	8.8	7,670	5.6	58,800	9.5	11.5
75-100	17,850	10.0	93,640	8.5	13,360	6.7	80,280	8.9	14.3
100-200	32,580	18.3	151,390	25.2	25,340	23.1	126,060	25.6	16.7
200-500	15,560	8.7	307,920	24.5	62,560	27.3	245,360	23.8	20.3
500-1,000	2,080	1.2	723,500	7.7	174,620	10.2	548,880	7.1	24.1
More than 1,000	890	0.5	3,062,810	14.0	921,140	23.1	2,141,670	12.0	30.1
All	178,270	100.0	109,910	100.0	20,010	100.0	89,890	100.0	18.2

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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(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: 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.

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	7.4
10-20	0.9	0.2	0.0	1.1	*	-0.2	0.0	1.8	0.0	6.2
20-30	2.1	0.1	0.1	5.8	-10	-0.6	0.0	3.1	-0.1	7.9
30-40	2.5	0.1	0.1	7.0	-20	-0.5	0.0	4.2	-0.1	10.0
40-50	4.3	*	0.1	8.9	-30	-0.6	0.0	5.0	-0.1	11.7
50-75	6.8	0.1	0.1	27.1	-60	-0.6	0.0	14.3	-0.1	14.4
75-100	7.1	0.0	0.1	19.0	-70	-0.5	0.0	13.8	-0.1	17.5
100-200	7.6	0.0	0.1	25.1	-90	-0.3	0.0	25.9	-0.1	19.8
200-500	9.3	0.0	0.0	5.1	-80	-0.1	0.0	14.1	0.0	22.8
500-1,000	8.9	0.0	0.0	0.7	-90	-0.1	0.0	4.6	0.0	27.9
More than 1,000	7.5	0.0	0.0	0.3	-70	0.0	0.0	12.5	0.0	33.0
All	3.7	0.1	0.1	100.0	-30	-0.3	0.0	100.0	-0.1	17.0

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,290	10.9	5,920	1.1	440	0.5	5,480	1.2	7.4
10-20	15,400	18.0	16,230	5.0	1,010	1.8	15,230	5.6	6.2
20-30	12,520	14.7	26,700	6.6	2,110	3.1	24,590	7.4	7.9
30-40	9,680	11.4	37,580	7.2	3,780	4.3	33,800	7.8	10.1
40-50	7,610	8.9	48,280	7.3	5,690	5.0	42,590	7.8	11.8
50-75	12,920	15.1	66,130	17.0	9,550	14.3	56,580	17.5	14.4
75-100	7,300	8.6	92,870	13.5	16,330	13.8	76,550	13.4	17.6
100-200	7,890	9.2	142,640	22.3	28,280	25.9	114,370	21.6	19.8
200-500	1,770	2.1	301,500	10.6	68,670	14.1	232,830	9.8	22.8
500-1,000	200	0.2	724,340	2.8	202,430	4.6	521,920	2.5	28.0
More than 1,000	100	0.1	3,204,860	6.4	1,057,740	12.4	2,147,120	5.2	33.0
All	85,350	100.0	59,040	100.0	10,100	100.0	48,950	100.0	17.1

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.

<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: 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.

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	3.6
10-20	1.3	0.0	0.1	0.3	-10	-5.4	0.0	0.0	-0.1	1.2
20-30	1.1	0.1	0.1	0.6	-20	-4.0	0.0	0.1	-0.1	1.8
30-40	1.6	0.1	0.1	0.6	-20	-2.1	0.0	0.1	-0.1	2.2
40-50	1.6	0.1	0.0	0.4	-10	-0.7	0.0	0.3	0.0	4.1
50-75	4.5	*	0.1	6.0	-90	-1.7	0.0	1.5	-0.1	7.4
75-100	7.3	*	0.1	7.9	-110	-1.0	0.0	3.2	-0.1	11.2
100-200	9.5	0.0	0.2	43.1	-210	-0.8	-0.1	21.4	-0.1	15.5
200-500	11.1	0.0	0.1	33.6	-260	-0.4	0.0	33.5	-0.1	19.9
500-1,000	12.1	0.0	0.1	5.4	-310	-0.2	0.0	12.8	0.0	23.6
More than 1,000	10.4	0.0	0.0	1.9	-260	0.0	0.1	26.9	0.0	29.6
All	7.4	*	0.1	100.0	-160	-0.4	0.0	100.0	-0.1	19.3

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,350	2.1	4,750	0.1	170	0.0	4,580	0.1	3.6
10-20	2,380	3.6	16,670	0.3	220	0.0	16,460	0.4	1.3
20-30	3,100	4.7	27,060	0.7	500	0.1	26,550	0.8	1.9
30-40	3,200	4.9	37,720	1.0	840	0.1	36,880	1.2	2.2
40-50	3,040	4.6	48,490	1.2	1,990	0.3	46,510	1.4	4.1
50-75	7,320	11.2	67,210	3.9	5,080	1.5	62,130	4.5	7.6
75-100	7,460	11.4	94,620	5.6	10,660	3.3	83,950	6.2	11.3
100-200	21,520	32.8	156,010	26.7	24,350	21.5	131,650	27.9	15.6
200-500	13,240	20.2	309,600	32.6	61,730	33.5	247,870	32.4	19.9
500-1,000	1,820	2.8	724,140	10.5	171,190	12.8	552,950	9.9	23.6
More than 1,000	750	1.2	2,930,710	17.5	868,170	26.8	2,062,540	15.3	29.6
All	65,630	100.0	191,680	100.0	37,180	100.0	154,510	100.0	19.4

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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(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: 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.

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-12.7
10-20	0.0	0.1	0.0	-0.1	0	0.0	0.0	-3.5	0.0	-13.3
20-30	0.2	0.3	0.0	-0.2	*	-0.1	0.0	-4.2	0.0	-7.5
30-40	1.6	0.5	0.0	1.3	-10	-15.2	0.0	0.1	0.0	0.1
40-50	4.9	0.1	0.1	7.3	-50	-2.0	0.0	3.6	-0.1	4.8
50-75	7.4	0.2	0.2	36.3	-130	-2.2	-0.2	16.7	-0.2	8.9
75-100	8.4	0.0	0.2	22.4	-150	-1.3	-0.1	17.6	-0.2	12.6
100-200	9.4	0.0	0.2	29.6	-200	-0.8	0.1	36.5	-0.1	16.7
200-500	7.4	0.0	0.1	2.9	-130	-0.2	0.1	14.6	0.0	21.5
500-1,000	7.9	0.0	0.0	0.3	-140	-0.1	0.0	4.1	0.0	27.8
More than 1,000	9.0	0.0	0.0	0.2	-190	0.0	0.2	14.8	0.0	30.6
All	4.5	0.2	0.1	100.0	-70	-1.0	0.0	100.0	-0.1	11.0

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	750	3.2	6,990	0.3	-880	-0.4	7,870	0.4	-12.7
10-20	2,700	11.4	16,670	2.9	-2,220	-3.5	18,890	3.7	-13.3
20-30	3,550	15.0	26,840	6.1	-2,010	-4.1	28,860	7.4	-7.5
30-40	3,350	14.2	37,520	8.0	50	0.1	37,480	9.0	0.1
40-50	2,700	11.4	48,300	8.3	2,350	3.7	45,950	8.9	4.9
50-75	4,870	20.6	66,230	20.6	6,020	16.9	60,210	21.1	9.1
75-100	2,580	10.9	93,060	15.3	11,880	17.7	81,180	15.0	12.8
100-200	2,660	11.2	141,360	24.0	23,770	36.5	117,590	22.5	16.8
200-500	410	1.7	284,980	7.4	61,450	14.5	223,520	6.6	21.6
500-1,000	40	0.2	706,940	1.6	196,740	4.1	510,190	1.3	27.8
More than 1,000	20	0.1	4,862,440	5.3	1,489,350	14.6	3,373,100	4.1	30.6
All	23,650	100.0	66,150	100.0	7,330	100.0	58,820	100.0	11.1

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

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

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(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.

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-14.2
10-20	0.1	0.6	0.0	-0.4	10	-0.3	0.0	-0.7	0.0	-13.9
20-30	0.4	0.4	0.0	0.2	*	0.1	0.0	-0.7	0.0	-7.5
30-40	1.8	0.6	0.0	0.8	-10	6.0	0.0	-0.1	0.0	-0.6
40-50	5.0	0.3	0.1	2.5	-50	-2.3	0.0	0.5	-0.1	4.0
50-75	7.1	0.3	0.2	13.9	-130	-2.2	-0.1	2.9	-0.2	8.5
75-100	8.4	*	0.2	12.3	-160	-1.4	0.0	4.2	-0.2	12.1
100-200	9.9	*	0.2	37.5	-210	-0.8	-0.1	21.2	-0.1	16.0
200-500	11.1	0.0	0.1	26.5	-250	-0.4	0.0	32.2	-0.1	20.1
500-1,000	12.9	0.0	0.1	5.1	-330	-0.2	0.0	12.9	-0.1	24.3
More than 1,000	10.2	0.0	0.0	1.6	-240	0.0	0.1	27.4	0.0	30.0
All	6.6	0.2	0.1	100.0	-130	-0.5	0.0	100.0	-0.1	18.3

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,150	2.1	6,870	0.1	-980	-0.1	7,850	0.1	-14.2
10-20	4,060	7.5	16,720	0.9	-2,330	-0.6	19,050	1.2	-14.0
20-30	5,260	9.7	26,860	1.8	-2,020	-0.7	28,870	2.3	-7.5
30-40	4,870	9.0	37,460	2.3	-200	-0.1	37,650	2.8	-0.5
40-50	3,800	7.0	48,390	2.3	2,000	0.5	46,390	2.7	4.1
50-75	7,630	14.1	66,650	6.4	5,770	3.0	60,890	7.1	8.7
75-100	5,480	10.1	93,770	6.4	11,460	4.3	82,310	6.9	12.2
100-200	12,590	23.3	154,470	24.3	24,880	21.3	129,590	25.0	16.1
200-500	7,560	14.0	310,090	29.3	62,580	32.1	247,510	28.6	20.2
500-1,000	1,070	2.0	725,580	9.7	176,530	12.9	549,050	9.0	24.3
More than 1,000	460	0.9	2,913,230	16.7	874,500	27.3	2,038,730	14.3	30.0
All	54,150	100.0	147,850	100.0	27,190	100.0	120,670	100.0	18.4

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) 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: 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.

Table T19-0034
Middle Class Health Benefits Tax Repeal Act of 2019
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.8
10-20	0.1	0.0	0.0	0.8	*	-0.8	0.0	0.2	0.0	1.5
20-30	0.5	*	0.0	1.2	*	-0.5	0.0	0.5	0.0	2.5
30-40	0.8	0.1	0.0	3.5	-10	-0.8	0.0	0.8	0.0	3.1
40-50	1.3	*	0.0	1.5	-10	-0.2	0.0	1.3	0.0	4.3
50-75	2.4	0.0	0.0	10.9	-20	-0.5	0.0	4.7	0.0	6.6
75-100	4.6	*	0.1	16.9	-50	-0.5	0.0	6.2	-0.1	9.5
100-200	6.2	0.0	0.1	39.4	-70	-0.4	0.0	22.2	-0.1	13.7
200-500	8.5	0.0	0.0	20.1	-100	-0.2	0.0	23.5	0.0	19.1
500-1,000	7.8	0.0	0.0	2.9	-100	-0.1	0.0	9.1	0.0	23.0
More than 1,000	7.8	0.0	0.0	1.7	-110	0.0	0.1	31.0	0.0	30.3
All	2.8	*	0.0	100.0	-30	-0.2	0.0	100.0	0.0	15.2

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,760	3.8	4,930	0.2	90	0.0	4,840	0.2	1.8
10-20	5,300	11.6	16,800	1.9	250	0.2	16,550	2.3	1.5
20-30	5,660	12.4	26,870	3.3	670	0.5	26,200	3.8	2.5
30-40	4,920	10.7	37,690	4.0	1,170	0.8	36,510	4.6	3.1
40-50	4,300	9.4	48,350	4.5	2,060	1.3	46,290	5.1	4.3
50-75	7,530	16.4	66,120	10.8	4,370	4.7	61,750	11.9	6.6
75-100	4,850	10.6	93,750	9.9	8,970	6.2	84,780	10.6	9.6
100-200	7,670	16.7	148,340	24.8	20,380	22.3	127,960	25.2	13.7
200-500	2,750	6.0	312,090	18.7	59,740	23.5	252,350	17.9	19.1
500-1,000	380	0.8	724,000	6.1	166,570	9.1	557,430	5.5	23.0
More than 1,000	210	0.5	3,450,820	15.6	1,045,750	30.9	2,405,070	12.8	30.3
All	45,850	100.0	100,190	100.0	15,300	100.0	84,890	100.0	15.3

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. 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) 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: 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.