

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

Table T20-0002
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
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	73.3	-30	*	**	0.1	3.1	-20	-0.1	3.3
Second Quintile	99.3	-70	0.1	1,330	0.2	8.3	-60	-0.2	8.1
Middle Quintile	99.6	-150	0.1	1,720	0.2	18.0	-150	-0.2	13.3
Fourth Quintile	99.7	-270	*	**	0.2	26.6	-270	-0.2	17.0
Top Quintile	99.9	-530	0.0	0	0.2	43.7	-530	-0.1	24.2
All	92.6	-190	0.1	1,360	0.2	100.0	-170	-0.2	19.0
Addendum									
80-90	99.9	-410	0.0	0	0.2	17.5	-410	-0.2	20.0
90-95	99.9	-500	0.0	0	0.2	10.2	-500	-0.2	21.7
95-99	99.8	-620	*	**	0.2	9.8	-620	-0.1	23.8
Top 1 Percent	99.8	-1,630	0.0	0	0.1	6.2	-1,620	-0.1	30.0
Top 0.1 Percent	99.7	-5,380	0.0	0	0.1	2.1	-5,360	-0.1	30.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. 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% \$26,600; 40% \$52,900; 60% \$94,200; 80% \$170,400; 90% \$249,300; 95% \$353,300; 99% \$846,800; 99.9% \$3,709,800.

(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 T20-0002
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
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	73.3	*	0.1	3.1	-20	-3.7	0.0	0.7	-0.1	3.3
Second Quintile	99.3	0.1	0.2	8.3	-60	-1.9	0.0	3.6	-0.2	8.1
Middle Quintile	99.6	0.1	0.2	18.0	-150	-1.5	-0.1	9.9	-0.2	13.3
Fourth Quintile	99.7	*	0.2	26.6	-270	-1.2	-0.1	18.5	-0.2	17.0
Top Quintile	99.9	0.0	0.2	43.7	-530	-0.5	0.2	67.2	-0.1	24.2
All	92.6	0.1	0.2	100.0	-170	-0.8	0.0	100.0	-0.2	19.0
Addendum										
80-90	99.9	0.0	0.2	17.5	-410	-0.9	0.0	15.3	-0.2	20.0
90-95	99.9	0.0	0.2	10.2	-500	-0.7	0.0	11.4	-0.2	21.7
95-99	99.8	*	0.2	9.8	-620	-0.5	0.1	16.4	-0.1	23.8
Top 1 Percent	99.8	0.0	0.1	6.2	-1,620	-0.2	0.2	24.1	-0.1	30.0
Top 0.1 Percent	99.7	0.0	0.1	2.1	-5,360	-0.2	0.1	11.3	-0.1	30.8

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	46,370	26.0	16,230	3.8	550	0.7	15,680	4.6	3.4
Second Quintile	39,570	22.2	41,700	8.4	3,430	3.6	38,280	9.5	8.2
Middle Quintile	36,070	20.2	77,080	14.2	10,370	10.0	66,710	15.2	13.5
Fourth Quintile	29,860	16.8	136,220	20.7	23,390	18.6	112,830	21.2	17.2
Top Quintile	25,110	14.1	413,200	52.8	100,320	67.0	312,880	49.5	24.3
All	178,270	100.0	110,170	100.0	21,100	100.0	89,070	100.0	19.2
Addendum									
80-90	12,950	7.3	219,930	14.5	44,360	15.3	175,570	14.3	20.2
90-95	6,190	3.5	315,560	9.9	69,020	11.4	246,540	9.6	21.9
95-99	4,810	2.7	534,080	13.1	127,890	16.4	406,190	12.3	24.0
Top 1 Percent	1,170	0.7	2,572,520	15.3	772,120	24.0	1,800,400	13.3	30.0
Top 0.1 Percent	120	0.1	11,448,170	7.0	3,527,670	11.2	7,920,510	6.0	30.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

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(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. 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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Table T20-0002
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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	67.8	0.1	0.1	1.9	-20	31.9	0.0	-0.1	-0.1	-0.4
Second Quintile	99.0	0.1	0.2	6.5	-50	-2.0	0.0	2.6	-0.1	6.9
Middle Quintile	99.6	*	0.2	16.3	-140	-1.6	-0.1	8.0	-0.2	12.1
Fourth Quintile	99.7	*	0.2	26.6	-240	-1.2	-0.1	17.8	-0.2	16.6
Top Quintile	99.8	0.0	0.2	48.5	-470	-0.6	0.2	71.5	-0.1	23.9
All	92.6	0.1	0.2	100.0	-170	-0.8	0.0	100.0	-0.2	19.0
Addendum										
80-90	99.7	0.0	0.2	19.0	-360	-1.0	0.0	16.2	-0.2	19.9
90-95	99.9	0.0	0.2	12.1	-470	-0.8	0.0	12.4	-0.2	21.5
95-99	99.8	*	0.2	10.7	-530	-0.5	0.1	17.7	-0.1	23.4
Top 1 Percent	99.7	0.0	0.1	6.8	-1,450	-0.2	0.2	25.2	-0.1	29.7
Top 0.1 Percent	99.7	0.0	0.1	2.2	-4,640	-0.2	0.1	11.9	-0.1	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	38,130	21.4	15,240	3.0	-50	-0.1	15,280	3.7	-0.3	
Second Quintile	37,220	20.9	37,220	7.1	2,620	2.6	34,600	8.1	7.0	
Middle Quintile	36,280	20.4	68,150	12.6	8,360	8.1	59,790	13.7	12.3	
Fourth Quintile	33,770	18.9	118,740	20.4	19,910	17.9	98,830	21.0	16.8	
Top Quintile	31,580	17.7	353,880	56.9	84,890	71.3	268,990	53.5	24.0	
All	178,270	100.0	110,170	100.0	21,100	100.0	89,070	100.0	19.2	
Addendum										
80-90	16,130	9.1	188,670	15.5	37,820	16.2	150,840	15.3	20.1	
90-95	7,880	4.4	272,500	10.9	59,130	12.4	213,360	10.6	21.7	
95-99	6,150	3.5	459,010	14.4	107,780	17.6	351,230	13.6	23.5	
Top 1 Percent	1,420	0.8	2,222,600	16.1	661,970	25.1	1,560,630	14.0	29.8	
Top 0.1 Percent	140	0.1	9,955,460	7.3	3,065,960	11.8	6,889,500	6.3	30.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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 T20-0002
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
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	60.7	0.1	0.1	3.6	-10	-2.1	0.0	1.5	-0.1	5.0
Second Quintile	98.9	*	0.2	11.7	-50	-1.8	-0.1	6.0	-0.2	9.0
Middle Quintile	99.6	*	0.2	21.9	-100	-1.5	-0.1	13.5	-0.2	13.0
Fourth Quintile	99.5	*	0.3	28.4	-170	-1.1	-0.1	23.1	-0.2	17.7
Top Quintile	99.6	0.0	0.2	34.1	-310	-0.6	0.2	55.6	-0.1	24.1
All	88.6	*	0.2	100.0	-100	-0.9	0.0	100.0	-0.2	17.7
Addendum										
80-90	99.5	0.0	0.2	15.3	-240	-0.9	0.0	16.3	-0.2	20.7
90-95	99.9	0.0	0.2	8.6	-330	-0.8	0.0	10.3	-0.2	21.9
95-99	99.9	0.0	0.2	6.8	-370	-0.5	0.1	12.7	-0.1	23.5
Top 1 Percent	99.0	0.0	0.1	3.5	-980	-0.2	0.1	16.3	-0.1	31.8
Top 0.1 Percent	99.2	0.0	0.1	1.2	-2,940	-0.1	0.1	7.9	0.0	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	23,110	27.1	11,970	5.4	610	1.5	11,360	6.3	5.1	
Second Quintile	20,490	24.0	29,120	11.7	2,680	6.0	26,440	13.0	9.2	
Middle Quintile	18,030	21.1	51,920	18.4	6,860	13.6	45,050	19.4	13.2	
Fourth Quintile	13,680	16.0	86,270	23.2	15,410	23.2	70,860	23.2	17.9	
Top Quintile	9,330	10.9	223,560	41.0	54,080	55.4	169,490	37.8	24.2	
All	85,350	100.0	59,620	100.0	10,660	100.0	48,950	100.0	17.9	
Addendum										
80-90	5,280	6.2	134,370	14.0	28,070	16.3	106,310	13.4	20.9	
90-95	2,200	2.6	192,370	8.3	42,420	10.3	149,950	7.9	22.1	
95-99	1,550	1.8	315,590	9.6	74,460	12.7	241,130	9.0	23.6	
Top 1 Percent	300	0.4	1,570,820	9.1	499,980	16.2	1,070,840	7.6	31.8	
Top 0.1 Percent	30	0.0	6,710,460	4.3	2,171,610	7.8	4,538,850	3.6	32.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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.

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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	76.3	*	0.1	0.7	-20	55.5	0.0	0.0	-0.1	-0.3
Second Quintile	99.4	0.1	0.1	3.0	-60	-2.2	0.0	1.0	-0.1	5.7
Middle Quintile	99.8	*	0.2	10.5	-160	-1.6	0.0	4.7	-0.2	11.2
Fourth Quintile	99.9	*	0.2	25.2	-290	-1.2	-0.1	15.0	-0.2	15.9
Top Quintile	99.9	0.0	0.2	60.3	-550	-0.6	0.1	79.1	-0.1	23.7
All	97.1	*	0.2	100.0	-280	-0.7	0.0	100.0	-0.2	20.3
Addendum										
80-90	99.9	0.0	0.2	22.3	-420	-1.0	0.0	16.6	-0.2	19.5
90-95	100.0	0.0	0.2	15.3	-540	-0.8	0.0	13.7	-0.2	21.4
95-99	99.9	*	0.2	13.8	-590	-0.5	0.1	20.5	-0.1	23.3
Top 1 Percent	99.9	0.0	0.1	8.8	-1,560	-0.2	0.1	28.3	-0.1	29.3
Top 0.1 Percent	99.9	0.0	0.1	2.7	-5,050	-0.2	0.1	12.6	-0.1	30.5

Baseline Distribution of Income and Federal Taxes
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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	7,290	11.1	19,750	1.2	-30	0.0	19,780	1.4	-0.2	
Second Quintile	8,640	13.2	49,170	3.4	2,880	1.0	46,300	4.0	5.9	
Middle Quintile	12,160	18.5	89,000	8.6	10,110	4.8	78,900	9.6	11.4	
Fourth Quintile	16,490	25.1	146,330	19.2	23,490	15.1	122,830	20.2	16.1	
Top Quintile	20,580	31.4	413,340	67.7	98,570	79.0	314,770	64.7	23.9	
All	65,630	100.0	191,600	100.0	39,150	100.0	152,460	100.0	20.4	
Addendum										
80-90	9,870	15.0	219,230	17.2	43,210	16.6	176,020	17.4	19.7	
90-95	5,290	8.1	308,440	13.0	66,580	13.7	241,860	12.8	21.6	
95-99	4,370	6.7	514,050	17.9	120,310	20.5	393,740	17.2	23.4	
Top 1 Percent	1,050	1.6	2,343,190	19.6	688,430	28.2	1,654,760	17.4	29.4	
Top 0.1 Percent	100	0.2	10,628,260	8.4	3,247,790	12.6	7,380,470	7.3	30.6	

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Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
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	82.4	0.1	0.1	4.6	-20	0.8	-0.2	-8.9	-0.1	-10.5
Second Quintile	99.1	0.5	0.1	13.9	-50	-2.8	-0.1	7.6	-0.1	4.1
Middle Quintile	99.6	0.1	0.3	36.2	-200	-2.2	-0.2	25.2	-0.3	11.6
Fourth Quintile	99.7	0.0	0.3	29.2	-300	-1.4	0.0	31.6	-0.3	17.1
Top Quintile	99.4	0.0	0.2	15.9	-410	-0.6	0.4	44.4	-0.1	24.0
All	94.1	0.2	0.2	100.0	-120	-1.5	0.0	100.0	-0.2	11.7
Addendum										
80-90	99.6	0.0	0.3	9.7	-390	-1.0	0.1	14.6	-0.2	20.2
90-95	99.4	0.0	0.1	2.6	-280	-0.5	0.1	8.0	-0.1	21.9
95-99	98.5	0.0	0.1	1.7	-460	-0.4	0.1	6.5	-0.1	25.0
Top 1 Percent	99.6	0.0	0.1	1.9	-1,900	-0.2	0.2	15.4	-0.1	30.6
Top 0.1 Percent	99.6	0.0	0.1	0.9	-8,610	-0.1	0.1	9.9	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	7,290	30.8	21,180	9.9	-2,210	-8.7	23,400	12.4	-10.5
Second Quintile	7,380	31.2	46,090	21.7	1,940	7.7	44,150	23.6	4.2
Middle Quintile	5,100	21.6	77,680	25.3	9,230	25.4	68,450	25.3	11.9
Fourth Quintile	2,740	11.6	122,910	21.5	21,330	31.5	101,580	20.2	17.4
Top Quintile	1,100	4.7	305,720	21.5	73,900	44.0	231,820	18.5	24.2
All	23,650	100.0	66,190	100.0	7,840	100.0	58,350	100.0	11.8
Addendum									
80-90	710	3.0	185,760	8.4	37,920	14.5	147,840	7.6	20.4
90-95	260	1.1	256,850	4.2	56,510	7.9	200,350	3.8	22.0
95-99	110	0.5	437,870	3.0	109,940	6.4	327,930	2.6	25.1
Top 1 Percent	30	0.1	3,167,080	5.9	969,620	15.2	2,197,460	4.6	30.6
Top 0.1 Percent	*	0.0	19,383,430	3.8	5,952,480	9.7	13,430,960	3.0	30.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. 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% \$18,500; 40% \$35,900; 60% \$61,800; 80% \$104,200; 90% \$151,100; 95% \$212,300; 99% \$489,400; 99.9% \$2,145,700.

(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 T20-0002
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
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	82.9	0.2	0.1	1.8	-20	0.9	0.0	-1.6	-0.1	-9.7
Second Quintile	99.2	0.4	0.1	5.5	-60	-2.5	0.0	1.8	-0.1	4.9
Middle Quintile	99.7	0.1	0.3	18.5	-220	-1.9	-0.1	8.1	-0.2	12.6
Fourth Quintile	99.8	*	0.3	27.9	-350	-1.2	-0.1	18.6	-0.2	17.7
Top Quintile	99.8	*	0.2	46.1	-620	-0.5	0.2	73.0	-0.1	25.2
All	95.9	0.1	0.2	100.0	-240	-0.8	0.0	100.0	-0.2	19.5
Addendum										
80-90	99.8	0.0	0.2	18.0	-480	-0.9	0.0	16.4	-0.2	21.1
90-95	99.8	0.0	0.2	11.0	-600	-0.7	0.0	12.4	-0.2	22.9
95-99	99.8	0.1	0.2	9.8	-690	-0.5	0.1	18.0	-0.1	25.1
Top 1 Percent	99.9	0.0	0.1	7.3	-1,940	-0.2	0.2	26.3	-0.1	30.3
Top 0.1 Percent	100.0	0.0	0.1	2.4	-6,540	-0.2	0.1	11.6	-0.1	30.6

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	11,850	21.9	22,120	3.3	-2,130	-1.6	24,250	4.5	-9.6
Second Quintile	11,550	21.3	50,350	7.3	2,530	1.9	47,830	8.6	5.0
Middle Quintile	10,810	20.0	92,660	12.5	11,900	8.2	80,760	13.6	12.8
Fourth Quintile	10,180	18.8	160,810	20.5	28,790	18.6	132,030	20.9	17.9
Top Quintile	9,530	17.6	474,360	56.5	119,960	72.8	354,400	52.6	25.3
All	54,150	100.0	147,710	100.0	29,020	100.0	118,690	100.0	19.6
Addendum									
80-90	4,860	9.0	248,800	15.1	52,960	16.4	195,840	14.8	21.3
90-95	2,350	4.4	357,510	10.5	82,350	12.3	275,160	10.1	23.0
95-99	1,840	3.4	607,840	14.0	153,280	17.9	454,560	13.0	25.2
Top 1 Percent	480	0.9	2,807,100	16.9	851,040	26.1	1,956,060	14.7	30.3
Top 0.1 Percent	50	0.1	12,676,750	7.4	3,888,450	11.5	8,788,300	6.4	30.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. 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% \$18,500; 40% \$35,900; 60% \$61,800; 80% \$104,200; 90% \$151,100; 95% \$212,300; 99% \$489,400; 99.9% \$2,145,700.

(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 T20-0002
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
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	73.3	*	0.1	2.1	-10	-5.9	0.0	0.2	-0.1	1.6
Second Quintile	99.2	*	0.1	8.7	-40	-4.2	-0.1	1.3	-0.1	2.5
Middle Quintile	99.6	*	0.1	16.1	-70	-2.0	-0.1	5.3	-0.1	5.6
Fourth Quintile	99.6	0.0	0.1	23.3	-130	-1.1	-0.1	13.9	-0.1	10.6
Top Quintile	99.6	0.0	0.1	49.2	-310	-0.4	0.2	78.8	-0.1	21.6
All	95.2	*	0.1	100.0	-100	-0.7	0.0	100.0	-0.1	15.2
Addendum										
80-90	99.3	0.0	0.2	18.6	-230	-0.9	0.0	13.5	-0.1	15.0
90-95	99.9	0.0	0.1	10.2	-260	-0.6	0.0	11.3	-0.1	17.6
95-99	99.9	0.0	0.1	11.5	-360	-0.4	0.0	18.0	-0.1	20.3
Top 1 Percent	99.5	0.0	0.1	8.9	-1,100	-0.2	0.2	35.9	-0.1	29.5
Top 0.1 Percent	99.7	0.0	0.1	3.7	-3,600	-0.1	0.1	19.7	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	6,940	15.1	14,370	2.1	240	0.2	14,130	2.5	1.7	
Second Quintile	11,220	24.5	33,580	8.1	860	1.4	32,720	9.3	2.6	
Middle Quintile	10,890	23.7	61,350	14.4	3,510	5.4	57,840	16.0	5.7	
Fourth Quintile	8,750	19.1	106,100	19.9	11,320	13.9	94,790	21.0	10.7	
Top Quintile	7,500	16.4	343,220	55.3	74,440	78.6	268,790	51.1	21.7	
All	45,850	100.0	101,520	100.0	15,490	100.0	86,030	100.0	15.3	
Addendum										
80-90	3,750	8.2	168,810	13.6	25,600	13.5	143,210	13.6	15.2	
90-95	1,870	4.1	243,990	9.8	43,140	11.3	200,850	9.5	17.7	
95-99	1,510	3.3	415,790	13.4	84,770	18.0	331,020	12.6	20.4	
Top 1 Percent	380	0.8	2,272,320	18.5	671,610	35.8	1,600,710	15.4	29.6	
Top 0.1 Percent	50	0.1	9,252,070	9.7	2,856,830	19.6	6,395,240	7.9	30.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. 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% \$18,500; 40% \$35,900; 60% \$61,800; 80% \$104,200; 90% \$151,100; 95% \$212,300; 99% \$489,400; 99.9% \$2,145,700.

(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.