

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

**Table T20-0252**  
**Repeal Net Investment Income Tax (NIIT) Enacted by the Affordable Care Act (ACA), Updated Analysis**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	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	4.6
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	2.2
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	3.7
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	6.5
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	8.5
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	11.4
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	14.1
100-200	0.1	-1,500	0.0	0	0.0	0.1	*	0.0	17.2
200-500	17.1	-950	0.0	0	0.1	8.5	-160	-0.1	21.5
500-1,000	77.3	-2,320	0.0	0	0.4	12.4	-1,800	-0.3	25.4
More than 1,000	93.3	-29,000	0.0	0	1.3	78.6	-27,060	-0.9	29.5
All	2.8	-5,850	0.0	0	0.2	100.0	-160	-0.2	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 0.1

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of March 17, 2020. Proposal would repeal the Affordable Care Act's 3.8 percent net investment income tax (NIIT), which applies to the lesser of net investment income or the excess of modified adjusted gross income over \$200,000 for individuals (\$250,000 for married couples filing jointly).

<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 T20-0252**  
**Repeal Net Investment Income Tax (NIIT) Enacted by the Affordable Care Act (ACA), Updated Analysis**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	4.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	2.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	3.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	6.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	8.5
50-75	0.0	0.0	0.0	0.0	0	0.0	0.1	5.5	0.0	11.4
75-100	0.0	0.0	0.0	0.0	0	0.0	0.1	6.7	0.0	14.1
100-200	0.1	0.0	0.0	0.1	*	0.0	0.2	23.8	0.0	17.2
200-500	17.1	0.0	0.1	8.5	-160	-0.3	0.2	28.4	-0.1	21.5
500-1,000	77.3	0.0	0.4	12.4	-1,800	-1.0	0.0	10.3	-0.3	25.4
More than 1,000	93.3	0.0	1.3	78.6	-27,060	-3.0	-0.5	21.5	-0.9	29.5
All	2.8	0.0	0.2	100.0	-160	-0.8	0.0	100.0	-0.2	18.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,660	7.2	5,460	0.4	250	0.1	5,210	0.5	4.6
10-20	21,200	12.0	15,650	1.8	350	0.2	15,300	2.2	2.2
20-30	19,610	11.1	25,760	2.8	960	0.6	24,800	3.3	3.7
30-40	16,030	9.1	36,210	3.2	2,350	1.1	33,860	3.7	6.5
40-50	13,130	7.4	46,520	3.4	3,970	1.6	42,540	3.8	8.5
50-75	25,280	14.3	63,840	8.9	7,250	5.4	56,590	9.7	11.4
75-100	17,570	10.0	89,960	8.7	12,710	6.6	77,250	9.2	14.1
100-200	31,880	18.1	145,640	25.6	24,990	23.6	120,650	26.0	17.2
200-500	14,910	8.5	296,780	24.4	63,880	28.2	232,900	23.5	21.5
500-1,000	1,950	1.1	694,610	7.5	177,940	10.3	516,670	6.8	25.6
More than 1,000	820	0.5	2,960,030	13.4	898,770	22.0	2,061,260	11.5	30.4
All	176,490	100.0	102,940	100.0	19,100	100.0	83,840	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of March 17, 2020. Proposal would repeal the Affordable Care Act's 3.8 percent net investment income tax (NIIT), which applies to the lesser of net investment income or the excess of modified adjusted gross income over \$200,000 for individuals (\$250,000 for married couples filing jointly).

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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

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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 T20-0252**  
**Repeal Net Investment Income Tax (NIIT) Enacted by the Affordable Care Act (ACA), Updated Analysis**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	6.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	5.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	7.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	4.1	0.0	9.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	4.9	0.0	11.6
50-75	0.0	0.0	0.0	0.2	*	0.0	0.1	14.5	0.0	14.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.1	13.7	0.0	17.8
100-200	*	0.0	0.0	0.0	0	0.0	0.2	26.8	0.0	20.5
200-500	32.0	0.0	0.2	13.9	-390	-0.6	0.0	14.6	-0.1	23.5
500-1,000	80.8	0.0	0.7	13.0	-3,450	-1.7	-0.1	4.7	-0.5	29.3
More than 1,000	93.7	0.0	1.8	72.6	-36,730	-3.7	-0.4	11.5	-1.2	31.3
All	0.9	0.0	0.1	100.0	-60	-0.6	0.0	100.0	-0.1	17.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,990	11.8	5,500	1.2	370	0.5	5,130	1.3	6.7
10-20	15,250	18.1	15,590	5.1	860	1.6	14,730	5.8	5.5
20-30	12,380	14.7	25,660	6.8	1,920	3.0	23,740	7.6	7.5
30-40	9,360	11.1	36,150	7.2	3,550	4.1	32,600	7.8	9.8
40-50	7,300	8.7	46,450	7.2	5,370	4.9	41,080	7.7	11.6
50-75	12,810	15.2	63,510	17.3	9,100	14.4	54,410	17.9	14.3
75-100	6,920	8.2	89,380	13.2	15,880	13.6	73,510	13.1	17.8
100-200	7,630	9.0	137,370	22.3	28,180	26.6	109,190	21.4	20.5
200-500	1,740	2.1	286,860	10.6	67,820	14.6	219,040	9.8	23.6
500-1,000	180	0.2	700,750	2.7	208,850	4.7	491,900	2.3	29.8
More than 1,000	100	0.1	3,069,440	6.3	998,160	11.8	2,071,280	5.1	32.5
All	84,450	100.0	55,660	100.0	9,570	100.0	46,090	100.0	17.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

\* 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 T20-0252**  
**Repeal Net Investment Income Tax (NIIT) Enacted by the Affordable Care Act (ACA), Updated Analysis**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	2.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.9
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.4
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	3.3	0.0	11.0
100-200	0.0	0.0	0.0	0.1	*	0.0	0.2	22.0	0.0	15.9
200-500	14.7	0.0	0.1	7.6	-120	-0.2	0.2	34.8	0.0	21.2
500-1,000	77.1	0.0	0.3	13.3	-1,580	-0.9	0.0	12.9	-0.2	24.9
More than 1,000	93.8	0.0	1.2	78.5	-23,150	-2.7	-0.5	25.0	-0.8	29.3
All	5.9	0.0	0.2	100.0	-310	-0.9	0.0	100.0	-0.2	19.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,560	2.4	4,470	0.1	100	0.0	4,380	0.1	2.2
10-20	2,600	4.0	15,960	0.4	110	0.0	15,850	0.4	0.7
20-30	3,130	4.8	25,990	0.7	250	0.0	25,740	0.9	0.9
30-40	3,280	5.1	36,180	1.0	660	0.1	35,520	1.3	1.8
40-50	2,970	4.6	46,650	1.2	1,810	0.2	44,840	1.4	3.9
50-75	7,180	11.1	64,800	4.0	4,800	1.5	60,000	4.6	7.4
75-100	7,600	11.7	90,820	5.9	9,960	3.3	80,860	6.6	11.0
100-200	21,120	32.5	149,840	27.2	23,880	21.8	125,950	28.6	15.9
200-500	12,630	19.4	298,990	32.5	63,400	34.6	235,600	32.0	21.2
500-1,000	1,710	2.6	694,480	10.2	174,200	12.9	520,280	9.6	25.1
More than 1,000	690	1.1	2,838,470	16.8	854,770	25.4	1,983,700	14.7	30.1
All	64,970	100.0	179,000	100.0	35,650	100.0	143,350	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

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

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**Table T20-0252**  
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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-12.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-4.1	0.0	-13.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-4.3	0.0	-7.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.2	0.0	4.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.1	15.4	0.0	8.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.2	18.3	0.0	12.8
100-200	0.0	0.0	0.0	0.0	0	0.0	0.3	38.6	0.0	17.2
200-500	17.0	0.0	0.1	5.5	-180	-0.3	0.1	15.2	-0.1	22.3
500-1,000	68.8	0.0	0.4	4.9	-1,920	-1.0	0.0	4.1	-0.3	28.0
More than 1,000	85.8	0.0	2.2	89.6	-70,430	-5.1	-0.6	13.8	-1.5	28.5
All	0.5	0.0	0.1	100.0	-60	-0.8	0.0	100.0	-0.1	10.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	950	4.1	6,540	0.4	-840	-0.5	7,380	0.5	-12.8
10-20	3,070	13.1	15,700	3.3	-2,120	-4.1	17,810	4.2	-13.5
20-30	3,750	16.0	25,890	6.7	-1,840	-4.3	27,720	8.0	-7.1
30-40	2,990	12.8	36,370	7.5	110	0.2	36,260	8.4	0.3
40-50	2,510	10.7	46,520	8.0	2,040	3.2	44,480	8.6	4.4
50-75	4,550	19.4	63,280	19.7	5,390	15.3	57,890	20.3	8.5
75-100	2,550	10.9	89,210	15.6	11,410	18.2	77,800	15.3	12.8
100-200	2,600	11.1	137,110	24.4	23,630	38.3	113,480	22.7	17.2
200-500	400	1.7	272,170	7.5	60,750	15.2	211,420	6.5	22.3
500-1,000	30	0.2	685,300	1.6	193,560	4.1	491,740	1.3	28.3
More than 1,000	20	0.1	4,569,480	5.3	1,372,950	14.4	3,196,530	4.1	30.1
All	23,480	100.0	62,160	100.0	6,830	100.0	55,320	100.0	11.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

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

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**Repeal Net Investment Income Tax (NIIT) Enacted by the Affordable Care Act (ACA), Updated Analysis**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-14.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-14.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-7.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	8.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	4.2	0.0	12.1
100-200	*	0.0	0.0	0.0	0	0.0	0.2	21.9	0.0	16.7
200-500	13.8	0.0	0.0	5.6	-80	-0.1	0.2	33.6	0.0	21.9
500-1,000	74.9	0.0	0.2	9.5	-970	-0.5	0.0	13.2	-0.1	25.9
More than 1,000	91.6	0.0	1.1	84.4	-20,850	-2.4	-0.4	25.4	-0.7	29.7
All	4.0	0.0	0.2	100.0	-200	-0.7	0.0	100.0	-0.1	19.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,510	2.8	6,580	0.1	-960	-0.1	7,530	0.2	-14.5
10-20	4,580	8.5	15,660	1.0	-2,210	-0.7	17,880	1.4	-14.1
20-30	5,500	10.3	25,890	1.9	-1,900	-0.7	27,790	2.6	-7.3
30-40	4,410	8.2	36,210	2.2	-280	-0.1	36,490	2.7	-0.8
40-50	3,550	6.6	46,580	2.2	1,790	0.5	44,790	2.7	3.8
50-75	7,190	13.4	63,930	6.2	5,200	2.6	58,740	7.0	8.1
75-100	5,430	10.1	90,090	6.6	10,890	4.2	79,200	7.2	12.1
100-200	12,450	23.2	148,440	24.9	24,770	21.8	123,670	25.7	16.7
200-500	7,240	13.5	298,330	29.1	65,400	33.4	232,930	28.1	21.9
500-1,000	1,030	1.9	694,880	9.6	181,120	13.2	513,760	8.8	26.1
More than 1,000	430	0.8	2,829,540	16.2	861,830	25.9	1,967,710	13.9	30.5
All	53,600	100.0	138,440	100.0	26,440	100.0	112,000	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

\* 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 the law currently in place for 2022 as of March 17, 2020. Proposal would repeal the Affordable Care Act's 3.8 percent net investment income tax (NIIT), which applies to the lesser of net investment income or the excess of modified adjusted gross income over \$200,000 for individuals (\$250,000 for married couples filing jointly).

<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 T20-0252**  
**Repeal Net Investment Income Tax (NIIT) Enacted by the Affordable Care Act (ACA), Updated Analysis**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	1.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	2.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	2.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	3.4
50-75	0.0	0.0	0.0	0.1	*	0.0	0.1	4.6	0.0	5.9
75-100	0.0	0.0	0.0	0.0	0	0.0	0.1	6.2	0.0	8.6
100-200	0.2	0.0	0.0	0.3	*	0.0	0.4	22.9	0.0	13.0
200-500	25.9	0.0	0.2	10.0	-410	-0.7	0.3	24.3	-0.1	18.5
500-1,000	84.0	0.0	0.8	13.3	-4,070	-2.4	-0.1	9.4	-0.6	23.4
More than 1,000	96.2	0.0	1.9	75.8	-43,260	-4.3	-0.8	29.6	-1.3	29.0
All	2.6	0.0	0.3	100.0	-240	-1.7	0.0	100.0	-0.3	14.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,740	3.8	4,780	0.2	60	0.0	4,720	0.2	1.3
10-20	5,090	11.2	16,250	1.9	170	0.1	16,080	2.2	1.1
20-30	5,570	12.3	25,830	3.3	530	0.5	25,310	3.8	2.0
30-40	4,890	10.8	36,240	4.1	980	0.8	35,260	4.7	2.7
40-50	4,220	9.3	46,450	4.6	1,590	1.1	44,850	5.2	3.4
50-75	7,620	16.8	63,510	11.2	3,720	4.5	59,780	12.4	5.9
75-100	4,890	10.8	89,990	10.2	7,750	6.1	82,230	10.9	8.6
100-200	7,570	16.7	143,030	25.2	18,620	22.5	124,410	25.6	13.0
200-500	2,690	5.9	299,970	18.8	55,970	24.1	243,990	17.9	18.7
500-1,000	360	0.8	695,570	5.7	167,030	9.5	528,540	5.1	24.0
More than 1,000	190	0.4	3,291,770	14.6	997,880	30.4	2,293,890	11.9	30.3
All	45,400	100.0	94,830	100.0	13,790	100.0	81,040	100.0	14.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

\* 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 the law currently in place for 2022 as of March 17, 2020. Proposal would repeal the Affordable Care Act's 3.8 percent net investment income tax (NIIT), which applies to the lesser of net investment income or the excess of modified adjusted gross income over \$200,000 for individuals (\$250,000 for married couples filing jointly).

<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.