

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2019 ¹
Summary Table

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 (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	5.5
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	11.7
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	18.6
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	22.9
Top Quintile	0.0	3.1	-1.1	100.0	2,706	0.8	28.9
All	0.0	0.5	-0.6	100.0	397	0.4	24.1
Addendum							
80-90	0.0	0.0	0.0	0.0	0	0.0	25.6
90-95	0.0	0.0	0.0	0.0	0	0.0	27.1
95-99	0.0	2.0	0.0	0.7	94	0.0	28.1
Top 1 Percent	0.0	52.6	-3.4	99.3	52,786	2.4	33.1
Top 0.1 Percent	0.0	94.6	-5.8	72.1	374,920	3.9	36.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 38.3

Proposal: 38.3

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$21,323, 40% \$40,526, 60% \$73,349, 80% \$128,836, 90% \$188,228, 95% \$264,100, 99% \$675,188, 99.9% \$3,096,907.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2019 ¹
Detail Table

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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	5.5
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.0	0.0	11.7
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.5	0.0	18.6
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	19.0	0.0	22.9
Top Quintile	0.0	3.1	-1.1	100.0	2,706	2.7	0.6	65.5	0.8	28.9
All	0.0	0.5	-0.6	100.0	397	1.8	0.0	100.0	0.4	24.1
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	14.8	0.0	25.6
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.9	0.0	27.1
95-99	0.0	2.0	0.0	0.7	94	0.1	-0.3	15.8	0.0	28.1
Top 1 Percent	0.0	52.6	-3.4	99.3	52,786	7.7	1.3	24.0	2.4	33.1
Top 0.1 Percent	0.0	94.6	-5.8	72.1	374,920	11.7	1.1	11.9	3.9	36.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2019 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	41,495	24.1	14,385	784	13,601	5.5	3.7	4.5	0.8
Second Quintile	38,769	22.6	35,026	4,082	30,944	11.7	8.3	9.6	4.1
Middle Quintile	34,763	20.2	63,844	11,887	51,957	18.6	13.6	14.5	10.7
Fourth Quintile	28,990	16.9	113,073	25,866	87,207	22.9	20.1	20.3	19.4
Top Quintile	25,209	14.7	354,382	99,648	254,735	28.1	54.7	51.5	64.9
All	171,915	100.0	95,056	22,511	72,545	23.7	100.0	100.0	100.0
Addendum									
80-90	12,721	7.4	178,642	45,681	132,961	25.6	13.9	13.6	15.0
90-95	6,188	3.6	255,923	69,461	186,462	27.1	9.7	9.3	11.1
95-99	5,017	2.9	441,228	124,072	317,156	28.1	13.6	12.8	16.1
Top 1 Percent	1,284	0.8	2,231,343	684,561	1,546,782	30.7	17.5	15.9	22.7
Top 0.1 Percent	131	0.1	9,692,810	3,199,037	6,493,773	33.0	7.8	6.8	10.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 38.3 Proposal: 38.3

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) The cash 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 2009 dollars): 20% \$21,323, 40% \$40,526, 60% \$73,349, 80% \$128,836, 90% \$188,228, 95% \$264,100, 99% \$675,188, 99.9% \$3,096,907.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table

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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.2	0.0	10.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.3	0.0	16.8
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	18.1	0.0	22.4
Top Quintile	0.0	2.4	-1.0	100.0	2,120	2.5	0.5	69.9	0.7	28.6
All	0.0	0.5	-0.6	100.0	397	1.8	0.0	100.0	0.4	24.1
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	15.9	0.0	25.3
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	12.0	0.0	26.9
95-99	0.0	0.3	0.0	0.1	12	0.0	-0.3	17.1	0.0	28.0
Top 1 Percent	0.0	49.2	-3.3	99.9	43,974	7.5	1.3	25.0	2.3	32.7
Top 0.1 Percent	0.0	93.2	-5.7	74.2	326,341	11.6	1.1	12.4	3.8	36.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	33,954	19.8	13,556	450	13,107	3.3	2.8	3.6	0.4	
Second Quintile	36,204	21.1	31,906	3,486	28,419	10.9	7.1	8.3	3.3	
Middle Quintile	34,717	20.2	56,270	9,426	46,844	16.8	12.0	13.0	8.5	
Fourth Quintile	32,167	18.7	98,737	22,129	76,607	22.4	19.4	19.8	18.4	
Top Quintile	32,184	18.7	299,549	83,435	216,114	27.9	59.0	55.8	69.4	
All	171,915	100.0	95,056	22,511	72,545	23.7	100.0	100.0	100.0	
Addendum										
80-90	16,231	9.4	151,951	38,471	113,480	25.3	15.1	14.8	16.1	
90-95	8,008	4.7	219,008	58,864	160,144	26.9	10.7	10.3	12.2	
95-99	6,395	3.7	377,358	105,550	271,807	28.0	14.8	13.9	17.4	
Top 1 Percent	1,550	0.9	1,940,601	590,104	1,350,497	30.4	18.4	16.8	23.6	
Top 0.1 Percent	155	0.1	8,583,714	2,823,071	5,760,643	32.9	8.1	7.2	11.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 38.3 Proposal: 38.3

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$14,816, 40% \$27,578, 60% \$46,924, 80% \$79,009, 90% \$114,450, 95% \$162,110, 99% \$409,780, 99.9% \$1,894,603.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table - Single Tax Units

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	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.9
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.8	0.0	10.0
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.7	0.0	16.2
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	21.5	0.0	23.2
Top Quintile	0.0	2.1	-0.8	100.0	1,115	2.0	0.5	60.4	0.6	29.1
All	0.0	0.3	-0.4	100.0	147	1.2	0.0	100.0	0.3	22.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.2	16.5	0.0	26.4
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.8	0.0	27.3
95-99	0.0	0.2	0.0	0.1	6	0.0	-0.2	14.6	0.0	28.0
Top 1 Percent	0.0	54.8	-3.3	99.9	29,094	6.9	1.0	18.5	2.2	34.6
Top 0.1 Percent	0.0	93.3	-5.9	72.0	235,276	10.6	0.8	8.9	3.8	39.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total	
	Number (thousands)	Percent of Total								
Lowest Quintile	18,084	23.2	10,428	827	9,601	7.9	4.4	5.3	1.6	
Second Quintile	18,672	23.9	24,825	2,485	22,340	10.0	10.9	12.7	4.9	
Middle Quintile	16,548	21.2	42,215	6,828	35,387	16.2	16.5	17.8	11.8	
Fourth Quintile	12,688	16.3	70,841	16,409	54,431	23.2	21.2	21.0	21.8	
Top Quintile	10,290	13.2	195,372	55,670	139,701	28.5	47.3	43.7	59.9	
All	78,069	100.0	54,403	12,251	42,153	22.5	100.0	100.0	100.0	
Addendum										
80-90	5,550	7.1	109,224	28,820	80,404	26.4	14.3	13.6	16.7	
90-95	2,444	3.1	156,187	42,609	113,578	27.3	9.0	8.4	10.9	
95-99	1,901	2.4	265,866	74,343	191,523	28.0	11.9	11.1	14.8	
Top 1 Percent	394	0.5	1,312,335	424,997	887,339	32.4	12.2	10.6	17.5	
Top 0.1 Percent	35	0.0	6,214,651	2,226,571	3,988,080	35.8	5.1	4.3	8.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$14,816, 40% \$27,578, 60% \$46,924, 80% \$79,009, 90% \$114,450, 95% \$162,110, 99% \$409,780, 99.9% \$1,894,603.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table - Married Tax Units Filing Jointly

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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	4.6
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	11.4
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.3	0.0	16.1
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	15.8	0.0	21.9
Top Quintile	0.0	2.5	-1.0	100.0	2,600	2.6	0.5	77.1	0.7	28.4
All	0.0	0.8	-0.7	100.0	824	2.0	0.0	100.0	0.5	25.4
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	16.0	0.0	24.9
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.3	13.2	0.0	26.7
95-99	0.0	0.0	0.0	0.0	0	0.0	-0.4	19.3	0.0	28.0
Top 1 Percent	0.0	45.8	-3.2	100.0	47,936	7.4	1.4	28.6	2.2	32.2
Top 0.1 Percent	0.0	93.0	-5.6	74.6	350,254	11.7	1.2	14.1	3.8	36.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	6,465	10.2	17,919	815	17,103	4.6	1.1	1.4	0.2
Second Quintile	8,721	13.8	41,305	4,699	36,606	11.4	3.5	4.1	1.6
Middle Quintile	11,715	18.5	73,410	11,850	61,560	16.1	8.3	9.3	5.4
Fourth Quintile	15,520	24.6	122,645	26,818	95,827	21.9	18.4	19.1	16.1
Top Quintile	20,039	31.7	357,321	98,919	258,402	27.7	69.0	66.5	76.6
All	63,205	100.0	164,110	40,920	123,190	24.9	100.0	100.0	100.0
Addendum									
80-90	9,525	15.1	178,574	44,425	134,149	24.9	16.4	16.4	16.4
90-95	5,214	8.3	250,214	66,913	183,302	26.7	12.6	12.3	13.5
95-99	4,213	6.7	430,375	120,676	309,698	28.0	17.5	16.8	19.7
Top 1 Percent	1,087	1.7	2,154,310	645,651	1,508,659	30.0	22.6	21.1	27.1
Top 0.1 Percent	111	0.2	9,256,380	2,990,252	6,266,128	32.3	9.9	8.9	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
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Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table - Head of Household Tax Units

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	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.1	0.0	-3.5
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	14.1	0.0	11.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	26.4	0.0	18.8
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	28.3	0.0	23.1
Top Quintile	0.0	3.0	-0.9	100.0	1,439	2.3	0.5	33.2	0.6	27.5
All	0.0	0.1	-0.2	100.0	69	0.8	0.0	100.0	0.1	17.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.4	0.0	25.7
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	5.3	0.0	26.8
95-99	0.0	5.6	-0.1	3.2	329	0.4	0.0	6.9	0.1	26.5
Top 1 Percent	0.0	70.7	-3.9	96.8	45,558	9.3	0.7	8.5	2.8	32.4
Top 0.1 Percent	0.0	96.8	-6.2	56.3	335,141	12.6	0.4	3.8	4.1	36.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	9,151	32.5	16,716	-582	17,298	-3.5	10.4	13.1	-2.1
Second Quintile	8,457	30.0	37,955	4,346	33,609	11.5	21.8	23.5	14.2
Middle Quintile	5,851	20.8	62,416	11,758	50,658	18.8	24.8	24.5	26.6
Fourth Quintile	3,266	11.6	97,714	22,553	75,161	23.1	21.7	20.3	28.5
Top Quintile	1,352	4.8	232,254	62,443	169,811	26.9	21.4	19.0	32.7
All	28,203	100.0	52,127	9,164	42,963	17.6	100.0	100.0	100.0
Addendum									
80-90	866	3.1	145,531	37,393	108,138	25.7	8.6	7.7	12.5
90-95	253	0.9	204,381	54,809	149,572	26.8	3.5	3.1	5.4
95-99	191	0.7	355,472	93,822	261,650	26.4	4.6	4.1	7.0
Top 1 Percent	41	0.2	1,650,652	489,104	1,161,548	29.6	4.6	4.0	7.8
Top 0.1 Percent	3	0.0	8,114,543	2,662,264	5,452,279	32.8	1.8	1.5	3.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$14,816, 40% \$27,578, 60% \$46,924, 80% \$79,009, 90% \$114,450, 95% \$162,110, 99% \$409,780, 99.9% \$1,894,603.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table - Tax Units with Children

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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-4.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.6	0.0	12.4
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.2	0.0	19.7
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.4	21.6	0.0	24.2
Top Quintile	0.0	3.3	-1.1	100.0	3,011	2.7	0.6	65.0	0.8	30.1
All	0.0	0.6	-0.6	100.0	511	1.7	0.0	100.0	0.4	25.2
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	16.1	0.0	27.0
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	11.3	0.0	28.5
95-99	0.0	0.9	0.0	0.3	45	0.0	-0.3	15.7	0.0	29.4
Top 1 Percent	0.0	68.7	-3.9	99.7	66,595	8.3	1.3	21.9	2.7	34.8
Top 0.1 Percent	0.0	98.5	-6.2	65.9	473,225	12.3	1.0	10.1	4.1	37.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total		
Lowest Quintile	10,634	20.6	18,315	-781	19,096	-4.3	3.1	4.3	-0.5	
Second Quintile	10,637	20.6	42,845	5,302	37,543	12.4	7.3	8.5	3.7	
Middle Quintile	10,566	20.5	76,715	15,140	61,575	19.7	13.0	13.9	10.4	
Fourth Quintile	10,683	20.7	131,401	31,750	99,651	24.2	22.5	22.7	22.0	
Top Quintile	8,749	17.0	387,282	113,627	273,655	29.3	54.3	51.0	64.4	
All	51,605	100.0	120,865	29,897	90,968	24.7	100.0	100.0	100.0	
Addendum										
80-90	4,578	8.9	204,416	55,103	149,313	27.0	15.0	14.6	16.4	
90-95	2,129	4.1	292,728	83,331	209,398	28.5	10.0	9.5	11.5	
95-99	1,647	3.2	509,710	149,863	359,847	29.4	13.5	12.6	16.0	
Top 1 Percent	395	0.8	2,508,147	804,877	1,703,270	32.1	15.9	14.3	20.6	
Top 0.1 Percent	37	0.1	11,462,348	3,843,041	7,619,306	33.5	6.7	6.0	9.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) The cash 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 2009 dollars): 20% \$14,816, 40% \$27,578, 60% \$46,924, 80% \$79,009, 90% \$114,450, 95% \$162,110, 99% \$409,780, 99.9% \$1,894,603.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0422
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table - Elderly Tax Units

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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.5
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	3.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.3	0.0	5.5
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	10.2	0.0	13.9
Top Quintile	0.0	2.6	-1.0	100.0	2,355	3.0	0.4	84.7	0.8	26.3
All	0.0	0.5	-0.6	100.0	447	2.5	0.0	100.0	0.5	19.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	13.2	0.0	19.7
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.3	11.6	0.0	22.3
95-99	0.0	0.1	0.0	0.0	3	0.0	-0.5	20.2	0.0	25.4
Top 1 Percent	0.0	39.7	-2.9	100.0	36,555	6.6	1.5	39.8	2.0	32.2
Top 0.1 Percent	0.0	90.4	-5.1	80.9	263,297	10.4	1.5	21.1	3.4	36.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	5,374	14.4	13,579	345	13,235	2.5	2.1	2.6	0.3	
Second Quintile	10,759	28.9	27,614	963	26,651	3.5	8.7	10.3	1.6	
Middle Quintile	8,252	22.2	48,655	2,682	45,973	5.5	11.7	13.7	3.4	
Fourth Quintile	5,449	14.6	90,494	12,577	77,917	13.9	14.4	15.3	10.4	
Top Quintile	7,070	19.0	307,358	78,547	228,811	25.6	63.3	58.3	84.3	
All	37,232	100.0	92,249	17,693	74,557	19.2	100.0	100.0	100.0	
Addendum										
80-90	3,285	8.8	137,226	27,037	110,189	19.7	13.1	13.0	13.5	
90-95	1,759	4.7	198,513	44,335	154,177	22.3	10.2	9.8	11.8	
95-99	1,570	4.2	341,714	86,659	255,055	25.4	15.6	14.4	20.7	
Top 1 Percent	455	1.2	1,836,676	554,316	1,282,360	30.2	24.4	21.0	38.3	
Top 0.1 Percent	51	0.1	7,689,636	2,523,284	5,166,352	32.8	11.5	9.5	19.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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

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