

Table T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019 ¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units 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
Less than 10	0.0	0.0	0.0	0.0	0	0.0	6.4
10-20	0.0	0.0	0.0	0.0	0	0.0	4.3
20-30	0.0	0.0	0.0	0.0	0	0.0	7.5
30-40	0.0	0.0	0.0	0.0	0	0.0	11.7
40-50	0.0	0.0	0.0	0.0	0	0.0	14.7
50-75	0.0	0.0	0.0	0.0	0	0.0	17.5
75-100	0.0	0.0	0.0	0.0	0	0.0	19.4
100-200	0.0	0.0	0.0	0.0	0	0.0	21.6
200-500	0.0	0.2	0.0	0.1	4	0.0	24.4
500-1,000	0.0	15.3	-0.2	2.5	1,300	0.2	24.9
More than 1,000	0.0	80.7	-4.0	97.5	96,535	2.9	30.1
All	0.0	0.5	-0.5	100.0	397	0.4	21.1

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 7.3

(1) Calendar year. Baseline is an Administration baseline, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation. 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) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) 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.

(5) 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 T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019¹
Detail Table

Cash Income Level (thousands of 2009 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	0.2	0.0	6.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	4.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.5
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.5	0.0	11.7
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.0	0.0	14.7
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.6	0.0	17.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.7	0.0	19.4
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.5	26.3	0.0	21.6
200-500	0.0	0.2	0.0	0.1	4	0.0	-0.4	20.9	0.0	24.4
500-1,000	0.0	15.3	-0.2	2.5	1,300	0.7	-0.1	7.6	0.2	24.9
More than 1,000	0.0	80.7	-4.0	97.5	96,535	10.6	1.6	20.1	2.9	30.1
All	0.0	0.5	-0.5	100.0	397	2.0	0.0	100.0	0.4	21.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2019¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Less than 10	16,215	9.4	6,075	389	5,687	6.4	0.6	0.7	0.2
10-20	24,815	14.4	17,744	758	16,986	4.3	2.7	3.3	0.6
20-30	23,184	13.5	29,303	2,199	27,105	7.5	4.2	4.9	1.5
30-40	18,073	10.5	40,969	4,786	36,184	11.7	4.5	5.0	2.6
40-50	13,488	7.9	52,730	7,739	44,991	14.7	4.4	4.7	3.1
50-75	23,337	13.6	72,420	12,704	59,716	17.5	10.3	10.8	8.8
75-100	15,184	8.8	101,918	19,728	82,190	19.4	9.5	9.6	8.9
100-200	26,011	15.1	160,946	34,808	126,137	21.6	25.6	25.3	26.8
200-500	8,861	5.2	332,281	81,011	251,270	24.4	18.0	17.2	21.3
500-1,000	1,311	0.8	798,968	197,961	601,007	24.8	6.4	6.1	7.7
More than 1,000	689	0.4	3,339,446	907,861	2,431,585	27.2	14.1	12.9	18.5
All	171,915	100.0	95,056	19,632	75,424	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 7.3

(1) Calendar year. Baseline is an Administration baseline, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation. 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.

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

(4) 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.

(5) 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 T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 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	0.7	0.0	9.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.4	0.0	7.4
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.7	0.0	10.2
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.2	0.0	14.4
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.9	0.0	17.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.7	0.0	21.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	13.3	0.0	23.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.3	20.8	0.0	24.0
200-500	0.0	1.5	0.0	0.2	22	0.0	-0.1	10.9	0.0	24.4
500-1,000	0.0	66.6	-1.2	10.5	6,691	3.4	0.1	4.3	0.9	26.2
More than 1,000	0.0	82.9	-4.6	89.2	105,148	10.9	1.0	12.0	3.3	33.1
All	0.0	0.3	-0.3	100.0	147	1.3	0.0	100.0	0.3	20.4

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

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	11,708	15.0	6,103	551	5,552	9.0	1.7	1.9	0.8
10-20	15,852	20.3	17,680	1,302	16,378	7.4	6.6	7.7	2.4
20-30	13,619	17.5	29,241	2,983	26,257	10.2	9.4	10.5	4.8
30-40	9,092	11.7	40,807	5,890	34,917	14.4	8.7	9.4	6.3
40-50	6,339	8.1	52,619	9,420	43,200	17.9	7.9	8.1	7.0
50-75	9,933	12.7	71,924	15,486	56,438	21.5	16.8	16.5	18.0
75-100	4,899	6.3	100,890	23,484	77,406	23.3	11.6	11.2	13.5
100-200	4,813	6.2	156,111	37,462	118,650	24.0	17.7	16.8	21.1
200-500	1,165	1.5	333,936	81,362	252,574	24.4	9.2	8.7	11.1
500-1,000	181	0.2	781,354	198,268	583,085	25.4	3.3	3.1	4.2
More than 1,000	97	0.1	3,236,130	964,777	2,271,353	29.8	7.4	6.5	11.0
All	78,069	100.0	54,403	10,960	43,443	20.2	100.0	100.0	100.0

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

(4) 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.

(5) 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 T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 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	7.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	4.8
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	7.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	9.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.5	0.0	13.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.0	0.0	16.7
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.7	29.0	0.0	20.9
200-500	0.0	0.0	0.0	0.0	0	0.0	-0.6	26.1	0.0	24.4
500-1,000	0.0	4.4	0.0	0.3	134	0.1	-0.2	9.4	0.0	24.8
More than 1,000	0.0	79.8	-3.8	99.7	91,880	10.4	1.8	24.0	2.8	29.5
All	0.0	0.8	-0.6	100.0	824	2.3	0.0	100.0	0.5	22.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2019¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	2,089	3.3	5,025	357	4,668	7.1	0.1	0.1	0.0
10-20	3,205	5.1	18,177	607	17,570	3.3	0.6	0.7	0.1
20-30	4,382	6.9	29,483	1,401	28,081	4.8	1.3	1.5	0.3
30-40	4,284	6.8	41,131	3,071	38,060	7.5	1.7	2.0	0.6
40-50	3,868	6.1	52,953	4,987	47,966	9.4	2.0	2.3	0.9
50-75	8,505	13.5	73,211	9,545	63,666	13.0	6.0	6.7	3.6
75-100	8,071	12.8	102,780	17,144	85,636	16.7	8.0	8.5	6.2
100-200	19,452	30.8	163,056	34,147	128,909	20.9	30.6	30.8	29.6
200-500	7,410	11.7	331,791	80,893	250,898	24.4	23.7	22.9	26.7
500-1,000	1,084	1.7	801,767	198,284	603,483	24.7	8.4	8.0	9.6
More than 1,000	566	0.9	3,305,954	883,300	2,422,655	26.7	18.0	16.9	22.3
All	63,205	100.0	164,110	35,465	128,645	21.6	100.0	100.0	100.0

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

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(5) 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 T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 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	-6.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.0	0.0	-4.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.3	0.0	2.0
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.1	0.0	9.8
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.1	0.0	14.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	24.2	0.0	17.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.6	0.0	20.2
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	23.3	0.0	22.8
200-500	0.0	1.4	0.0	0.4	35	0.0	-0.1	8.2	0.0	24.4
500-1,000	0.0	68.5	-1.2	12.4	7,107	3.9	0.1	2.9	0.9	23.7
More than 1,000	0.0	93.6	-5.0	87.2	117,560	13.0	0.7	6.7	3.6	31.6
All	0.0	0.1	-0.2	100.0	69	0.9	0.0	100.0	0.1	14.9

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

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	2,296	8.1	6,902	-433	7,335	-6.3	1.1	1.3	-0.5
10-20	5,520	19.6	17,681	-788	18,468	-4.5	6.6	8.1	-2.0
20-30	4,929	17.5	29,291	582	28,709	2.0	9.8	11.3	1.3
30-40	4,435	15.7	41,140	4,019	37,121	9.8	12.4	13.1	8.2
40-50	2,967	10.5	52,644	7,441	45,202	14.1	10.6	10.7	10.2
50-75	4,349	15.4	71,949	12,195	59,754	17.0	21.3	20.8	24.4
75-100	1,897	6.7	100,870	20,364	80,506	20.2	13.0	12.2	17.8
100-200	1,483	5.3	151,002	34,395	116,607	22.8	15.2	13.8	23.5
200-500	219	0.8	335,778	82,040	253,739	24.4	5.0	4.4	8.3
500-1,000	34	0.1	801,890	182,510	619,379	22.8	1.9	1.7	2.9
More than 1,000	14	0.1	3,233,108	902,435	2,330,673	27.9	3.2	2.7	6.0
All	28,203	100.0	52,127	7,710	44,416	14.8	100.0	100.0	100.0

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

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Table T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 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	-10.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-8.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-0.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.3	0.0	8.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.0	0.0	13.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.3	0.0	15.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.7	0.0	18.2
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.6	29.2	0.0	21.6
200-500	0.0	0.1	0.0	0.0	2	0.0	-0.5	25.4	0.0	25.3
500-1,000	0.0	9.0	-0.1	1.2	594	0.3	-0.2	8.8	0.1	26.7
More than 1,000	0.0	89.2	-4.2	98.7	99,888	10.8	1.6	20.0	3.0	31.4
All	0.0	0.6	-0.5	100.0	511	2.0	0.0	100.0	0.4	21.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2019¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Less than 10	2,565	5.0	6,656	-694	7,350	-10.4	0.3	0.4	-0.1
10-20	5,307	10.3	17,749	-1,559	19,308	-8.8	1.5	2.1	-0.6
20-30	5,569	10.8	29,246	-84	29,330	-0.3	2.6	3.3	0.0
30-40	5,160	10.0	41,164	3,491	37,674	8.5	3.4	4.0	1.4
40-50	3,828	7.4	52,805	6,904	45,901	13.1	3.2	3.6	2.0
50-75	7,346	14.2	72,621	11,466	61,155	15.8	8.6	9.1	6.4
75-100	5,565	10.8	102,288	18,573	83,715	18.2	9.1	9.5	7.9
100-200	11,213	21.7	161,817	34,987	126,829	21.6	29.1	28.9	29.8
200-500	4,091	7.9	330,485	83,434	247,051	25.3	21.7	20.5	25.9
500-1,000	551	1.1	799,025	212,521	586,504	26.6	7.1	6.6	8.9
More than 1,000	260	0.5	3,283,268	929,519	2,353,749	28.3	13.7	12.5	18.4
All	51,605	100.0	120,865	25,494	95,370	21.1	100.0	100.0	100.0

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 an Administration baseline, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation. 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) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) 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.

(5) 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 T09-0423
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2019¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 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	3.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	1.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	2.8
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	4.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	5.3
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.4	0.0	8.4
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	6.8	0.0	12.9
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.7	22.3	0.0	16.5
200-500	0.0	0.1	0.0	0.0	2	0.0	-0.6	20.3	0.0	20.7
500-1,000	0.0	15.6	-0.2	2.2	1,239	0.7	-0.2	9.5	0.2	22.5
More than 1,000	0.0	74.9	-3.6	97.8	91,226	9.8	2.0	32.3	2.6	29.6
All	0.0	0.5	-0.6	100.0	447	3.0	0.0	100.0	0.5	16.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2019¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Less than 10	2,103	5.7	6,316	208	6,109	3.3	0.4	0.5	0.1
10-20	6,831	18.4	18,297	352	17,945	1.9	3.6	4.3	0.4
20-30	7,214	19.4	29,267	831	28,436	2.8	6.2	7.1	1.1
30-40	4,500	12.1	40,769	1,797	38,972	4.4	5.3	6.1	1.5
40-50	2,758	7.4	52,499	2,777	49,721	5.3	4.2	4.8	1.4
50-75	4,040	10.9	73,092	6,104	66,989	8.4	8.6	9.4	4.5
75-100	2,910	7.8	102,075	13,155	88,920	12.9	8.7	9.0	7.0
100-200	4,732	12.7	160,648	26,536	134,112	16.5	22.1	22.0	22.9
200-500	1,639	4.4	337,109	69,920	267,190	20.7	16.1	15.2	20.9
500-1,000	298	0.8	800,202	178,396	621,806	22.3	7.0	6.4	9.7
More than 1,000	178	0.5	3,454,737	931,019	2,523,718	27.0	18.0	15.6	30.4
All	37,232	100.0	92,249	14,704	77,545	15.9	100.0	100.0	100.0

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.

(1) Calendar year. Baseline is an Administration baseline, which extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation. 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) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) 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.

(5) 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.