

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

Table T09-0424
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
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 (%)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	4.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	9.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	16.5
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	19.8
Top Quintile	0.0	3.1	-1.0	100.0	2,707	0.8	25.3
All	0.0	0.5	-0.5	100.0	397	0.4	21.1
Addendum							
80-90	0.0	0.0	0.0	0.0	0	0.0	22.3
90-95	0.0	0.0	0.0	0.0	0	0.0	23.5
95-99	0.0	2.0	0.0	0.7	94	0.0	25.0
Top 1 Percent	0.0	52.6	-3.2	99.3	52,790	2.4	29.0
Top 0.1 Percent	0.0	94.6	-5.4	72.1	374,939	3.9	32.4

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) 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 T09-0424
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
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	4.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.9	0.0	9.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.7	0.0	16.5
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.4	18.8	0.0	19.8
Top Quintile	0.0	3.1	-1.0	100.0	2,707	3.1	0.7	65.7	0.8	25.3
All	0.0	0.5	-0.5	100.0	397	2.0	0.0	100.0	0.4	21.1
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	14.7	0.0	22.3
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.8	0.0	23.5
95-99	0.0	2.0	0.0	0.7	94	0.1	-0.3	16.1	0.0	25.0
Top 1 Percent	0.0	52.6	-3.2	99.3	52,790	8.9	1.5	24.1	2.4	29.0
Top 0.1 Percent	0.0	94.6	-5.4	72.1	374,939	13.6	1.2	12.0	3.9	32.4

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	683	13,703	4.8	3.7	4.4	0.8
Second Quintile	38,769	22.6	35,026	3,451	31,575	9.9	8.3	9.4	4.0
Middle Quintile	34,763	20.2	63,844	10,551	53,293	16.5	13.6	14.3	10.9
Fourth Quintile	28,990	16.9	113,073	22,354	90,719	19.8	20.1	20.3	19.2
Top Quintile	25,209	14.7	354,382	87,038	267,345	24.6	54.7	52.0	65.0
All	171,915	100.0	95,056	19,632	75,424	20.7	100.0	100.0	100.0
Addendum									
80-90	12,721	7.4	178,642	39,816	138,826	22.3	13.9	13.6	15.0
90-95	6,188	3.6	255,923	60,047	195,877	23.5	9.7	9.4	11.0
95-99	5,017	2.9	441,228	110,212	331,016	25.0	13.6	12.8	16.4
Top 1 Percent	1,284	0.8	2,231,343	594,584	1,636,759	26.7	17.5	16.2	22.6
Top 0.1 Percent	131	0.1	9,692,810	2,767,237	6,925,573	28.6	7.8	7.0	10.8

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) 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 T09-0424
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Baseline: Administration Baseline
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	0.3	0.0	2.1
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.9	0.0	8.7
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.2	0.0	14.5
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.4	18.1	0.0	19.6
Top Quintile	0.0	2.4	-0.9	100.0	2,120	2.9	0.6	70.3	0.7	25.1
All	0.0	0.5	-0.5	100.0	397	2.0	0.0	100.0	0.4	21.1
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	16.0	0.0	22.3
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	12.0	0.0	23.6
95-99	0.0	0.3	0.0	0.1	12	0.0	-0.4	17.3	0.0	24.8
Top 1 Percent	0.0	49.2	-3.1	99.9	43,978	8.6	1.5	25.0	2.3	28.7
Top 0.1 Percent	0.0	93.2	-5.3	74.2	326,360	13.4	1.3	12.5	3.8	32.3

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	33,954	19.8	13,556	279	13,278	2.1	2.8	3.5	0.3
Second Quintile	36,204	21.1	31,906	2,789	29,117	8.7	7.1	8.1	3.0
Middle Quintile	34,717	20.2	56,270	8,176	48,094	14.5	12.0	12.9	8.4
Fourth Quintile	32,167	18.7	98,737	19,380	79,357	19.6	19.4	19.7	18.5
Top Quintile	32,184	18.7	299,549	73,123	226,426	24.4	59.0	56.2	69.7
All	171,915	100.0	95,056	19,632	75,424	20.7	100.0	100.0	100.0
Addendum									
80-90	16,231	9.4	151,951	33,831	118,120	22.3	15.1	14.8	16.3
90-95	8,008	4.7	219,008	51,626	167,382	23.6	10.7	10.3	12.3
95-99	6,395	3.7	377,358	93,366	283,992	24.7	14.8	14.0	17.7
Top 1 Percent	1,550	0.9	1,940,601	512,224	1,428,376	26.4	18.4	17.1	23.5
Top 0.1 Percent	155	0.1	8,583,714	2,442,711	6,141,002	28.5	8.1	7.3	11.2

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

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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 T09-0424
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Baseline: Administration Baseline
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	1.6	0.0	7.5
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.8	0.0	9.0
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	12.1	0.0	15.1
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	22.2	0.0	21.4
Top Quintile	0.0	2.1	-0.8	100.0	1,115	2.3	0.6	59.1	0.6	25.5
All	0.0	0.3	-0.3	100.0	147	1.3	0.0	100.0	0.3	20.4
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.2	16.5	0.0	23.5
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.6	0.0	24.1
95-99	0.0	0.2	0.0	0.1	6	0.0	-0.2	14.0	0.0	24.0
Top 1 Percent	0.0	54.8	-3.1	99.9	29,096	7.9	1.1	18.1	2.2	30.3
Top 0.1 Percent	0.0	93.3	-5.5	72.0	235,290	12.0	0.9	8.9	3.8	35.4

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	783	9,645	7.5	4.4	5.1	1.7	
Second Quintile	18,672	23.9	24,825	2,241	22,584	9.0	10.9	12.4	4.9	
Middle Quintile	16,548	21.2	42,215	6,363	35,851	15.1	16.5	17.5	12.3	
Fourth Quintile	12,688	16.3	70,841	15,145	55,696	21.4	21.2	20.8	22.5	
Top Quintile	10,290	13.2	195,372	48,712	146,660	24.9	47.3	44.5	58.6	
All	78,069	100.0	54,403	10,960	43,443	20.2	100.0	100.0	100.0	
Addendum										
80-90	5,550	7.1	109,224	25,702	83,522	23.5	14.3	13.7	16.7	
90-95	2,444	3.1	156,187	37,642	118,545	24.1	9.0	8.5	10.8	
95-99	1,901	2.4	265,866	63,810	202,056	24.0	11.9	11.3	14.2	
Top 1 Percent	394	0.5	1,312,335	368,810	943,525	28.1	12.2	11.0	17.0	
Top 0.1 Percent	35	0.0	6,214,651	1,963,033	4,251,618	31.6	5.1	4.4	8.1	

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

(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

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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 T09-0424
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Baseline: Administration Baseline
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	0.1	0.0	2.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	8.7
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.0	0.0	13.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.4	15.4	0.0	18.6
Top Quintile	0.0	2.5	-1.0	100.0	2,600	3.0	0.5	78.0	0.7	25.0
All	0.0	0.8	-0.6	100.0	824	2.3	0.0	100.0	0.5	22.1
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.4	16.1	0.0	21.7
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.3	13.3	0.0	23.4
95-99	0.0	0.0	0.0	0.0	0	0.0	-0.5	19.7	0.0	25.0
Top 1 Percent	0.0	45.8	-3.0	100.0	47,940	8.6	1.7	28.8	2.2	28.2
Top 0.1 Percent	0.0	93.0	-5.2	74.6	350,275	13.6	1.4	14.2	3.8	31.6

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	6,465	10.2	17,919	398	17,521	2.2	1.1	1.4	0.1
Second Quintile	8,721	13.8	41,305	3,579	37,726	8.7	3.5	4.1	1.4
Middle Quintile	11,715	18.5	73,410	9,804	63,606	13.4	8.3	9.2	5.1
Fourth Quintile	15,520	24.6	122,645	22,804	99,841	18.6	18.4	19.1	15.8
Top Quintile	20,039	31.7	357,321	86,646	270,674	24.3	69.0	66.7	77.5
All	63,205	100.0	164,110	35,465	128,645	21.6	100.0	100.0	100.0
Addendum									
80-90	9,525	15.1	178,574	38,796	139,778	21.7	16.4	16.4	16.5
90-95	5,214	8.3	250,214	58,514	191,701	23.4	12.6	12.3	13.6
95-99	4,213	6.7	430,375	107,478	322,896	25.0	17.5	16.7	20.2
Top 1 Percent	1,087	1.7	2,154,310	560,164	1,594,145	26.0	22.6	21.3	27.2
Top 0.1 Percent	111	0.2	9,256,380	2,574,485	6,681,895	27.8	9.9	9.1	12.7

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

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(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 T09-0424
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Baseline: Administration Baseline
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	-3.5	0.0	-5.0
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.9	0.0	8.2
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	26.4	0.0	15.9
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	29.7	0.0	20.4
Top Quintile	0.0	3.0	-0.8	100.0	1,439	2.6	0.6	35.3	0.6	24.7
All	0.0	0.1	-0.2	100.0	69	0.9	0.0	100.0	0.1	14.9
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.1	13.2	0.0	23.0
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.6	0.0	23.9
95-99	0.0	5.6	-0.1	3.2	329	0.4	0.0	7.5	0.1	24.2
Top 1 Percent	0.0	70.7	-3.7	96.8	45,561	10.6	0.8	9.0	2.8	28.8
Top 0.1 Percent	0.0	96.8	-5.8	56.3	335,164	14.4	0.5	4.0	4.1	32.7

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	9,151	32.5	16,716	-833	17,549	-5.0	10.4	12.8	-3.5	
Second Quintile	8,457	30.0	37,955	3,098	34,856	8.2	21.8	23.5	12.1	
Middle Quintile	5,851	20.8	62,416	9,911	52,505	15.9	24.8	24.5	26.7	
Fourth Quintile	3,266	11.6	97,714	19,958	77,756	20.4	21.7	20.3	30.0	
Top Quintile	1,352	4.8	232,254	55,897	176,357	24.1	21.4	19.0	34.8	
All	28,203	100.0	52,127	7,710	44,416	14.8	100.0	100.0	100.0	
Addendum										
80-90	866	3.1	145,531	33,527	112,004	23.0	8.6	7.7	13.4	
90-95	253	0.9	204,381	48,897	155,484	23.9	3.5	3.1	5.7	
95-99	191	0.7	355,472	85,684	269,788	24.1	4.6	4.1	7.5	
Top 1 Percent	41	0.2	1,650,652	429,857	1,220,795	26.0	4.6	4.0	8.2	
Top 0.1 Percent	3	0.0	8,114,543	2,321,130	5,793,413	28.6	1.8	1.5	3.5	

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

(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) 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 T09-0424
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
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	-1.0	0.0	-6.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.9	0.0	8.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.7	0.0	16.1
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.4	21.3	0.0	20.3
Top Quintile	0.0	3.3	-1.1	100.0	3,012	3.0	0.7	67.0	0.8	26.5
All	0.0	0.6	-0.5	100.0	511	2.0	0.0	100.0	0.4	21.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	16.4	0.0	23.5
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	11.5	0.0	24.8
95-99	0.0	0.9	0.0	0.3	45	0.0	-0.3	16.6	0.0	26.6
Top 1 Percent	0.0	68.7	-3.7	99.7	66,600	9.5	1.6	22.5	2.7	30.5
Top 0.1 Percent	0.0	98.5	-5.8	65.9	473,252	14.3	1.1	10.4	4.1	33.1

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	10,634	20.6	18,315	-1,237	19,552	-6.8	3.1	4.2	-1.0
Second Quintile	10,637	20.6	42,845	3,627	39,219	8.5	7.3	8.5	2.9
Middle Quintile	10,566	20.5	76,715	12,329	64,386	16.1	13.0	13.8	9.9
Fourth Quintile	10,683	20.7	131,401	26,733	104,668	20.3	22.5	22.7	21.7
Top Quintile	8,749	17.0	387,282	99,786	287,496	25.8	54.3	51.1	66.4
All	51,605	100.0	120,865	25,494	95,370	21.1	100.0	100.0	100.0
Addendum									
80-90	4,578	8.9	204,416	47,955	156,461	23.5	15.0	14.6	16.7
90-95	2,129	4.1	292,728	72,708	220,021	24.8	10.0	9.5	11.8
95-99	1,647	3.2	509,710	135,513	374,197	26.6	13.5	12.5	17.0
Top 1 Percent	395	0.8	2,508,147	698,139	1,810,008	27.8	15.9	14.5	20.9
Top 0.1 Percent	37	0.1	11,462,348	3,319,211	8,143,136	29.0	6.7	6.1	9.3

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) 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 T09-0424
America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals
Baseline: Administration Baseline
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	2.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.5	0.0	2.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.3	0.0	4.6
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	9.8	0.0	11.2
Top Quintile	0.0	2.6	-1.0	100.0	2,355	3.6	0.5	85.1	0.8	22.1
All	0.0	0.5	-0.6	100.0	447	3.0	0.0	100.0	0.5	16.4
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.4	12.6	0.0	15.8
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.3	11.3	0.0	18.3
95-99	0.0	0.1	0.0	0.0	3	0.0	-0.6	19.8	0.0	20.8
Top 1 Percent	0.0	39.7	-2.7	100.0	36,558	7.7	1.8	41.4	2.0	27.9
Top 0.1 Percent	0.0	90.4	-4.8	80.9	263,316	12.0	1.8	22.2	3.4	31.9

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	5,374	14.4	13,579	305	13,274	2.3	2.1	2.5	0.3
Second Quintile	10,759	28.9	27,614	787	26,828	2.9	8.7	10.0	1.6
Middle Quintile	8,252	22.2	48,655	2,233	46,422	4.6	11.7	13.3	3.4
Fourth Quintile	5,449	14.6	90,494	10,158	80,336	11.2	14.4	15.2	10.1
Top Quintile	7,070	19.0	307,358	65,506	241,852	21.3	63.3	59.2	84.6
All	37,232	100.0	92,249	14,704	77,545	15.9	100.0	100.0	100.0
Addendum									
80-90	3,285	8.8	137,226	21,613	115,613	15.8	13.1	13.2	13.0
90-95	1,759	4.7	198,513	36,267	162,246	18.3	10.2	9.9	11.7
95-99	1,570	4.2	341,714	70,933	270,780	20.8	15.6	14.7	20.4
Top 1 Percent	455	1.2	1,836,676	476,393	1,360,283	25.9	24.4	21.5	39.6
Top 0.1 Percent	51	0.1	7,689,636	2,189,663	5,499,973	28.5	11.5	9.7	20.5

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

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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.