

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

**Table T09-0347**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 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 (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.0	0.0	0.0	0.0	0	0.0	4.7
<b>10-20</b>	0.0	0.0	0.0	0.0	0	0.0	5.6
<b>20-30</b>	0.0	0.0	0.0	0.0	0	0.0	11.0
<b>30-40</b>	0.0	0.0	0.0	0.0	0	0.0	15.0
<b>40-50</b>	0.0	0.0	0.0	0.0	0	0.0	17.1
<b>50-75</b>	0.0	0.0	0.0	0.0	0	0.0	19.2
<b>75-100</b>	0.0	0.0	0.0	0.0	0	0.0	21.2
<b>100-200</b>	0.0	0.1	0.0	0.0	0	0.0	24.4
<b>200-500</b>	0.0	18.3	-0.1	1.3	108	0.0	27.2
<b>500-1,000</b>	0.0	80.1	-0.6	6.2	2,769	0.4	28.8
<b>More than 1,000</b>	0.0	90.4	-4.3	92.5	88,582	2.9	36.6
<b>All</b>	0.0	1.4	-0.5	100.0	277	0.4	23.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 15.9

Proposal: 15.9

(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 1 percent tax on modified AGI between \$350,000 and \$500,000 for couples (\$280,000 and \$400,000 for others), a 1.5 percent tax on modified AGI between \$500,000 and \$1,000,000 for couples (\$400,000 and \$800,000 for others), and a 5.4 percent tax on modified AGI exceeding \$1,000,000 (\$800,000 for 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 T09-0347**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 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	0.2	0.0	4.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	5.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	11.0
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.3	0.0	15.0
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.7	0.0	17.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.6	0.0	19.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.7	0.0	21.2
100-200	0.0	0.1	0.0	0.0	0	0.0	-0.4	25.3	0.0	24.4
200-500	0.0	18.3	-0.1	1.3	108	0.1	-0.3	16.9	0.0	27.2
500-1,000	0.0	80.1	-0.6	6.2	2,769	1.4	0.0	7.5	0.4	28.8
More than 1,000	0.0	90.4	-4.3	92.5	88,582	8.5	1.2	19.6	2.9	36.6
All	0.0	1.4	-0.5	100.0	277	1.7	0.0	100.0	0.4	23.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	19,365	12.5	5,968	281	5,686	4.7	1.0	1.3	0.2
10-20	25,638	16.5	15,524	865	14,659	5.6	3.6	4.4	0.9
20-30	20,291	13.1	25,488	2,793	22,695	11.0	4.6	5.4	2.2
30-40	16,052	10.3	35,781	5,356	30,425	15.0	5.2	5.7	3.4
40-50	12,378	8.0	45,951	7,834	38,117	17.1	5.1	5.5	3.8
50-75	20,382	13.1	64,015	12,256	51,759	19.2	11.7	12.3	9.8
75-100	14,768	9.5	88,952	18,884	70,068	21.2	11.8	12.1	10.9
100-200	18,573	12.0	145,162	35,411	109,751	24.4	24.2	23.8	25.7
200-500	5,328	3.4	302,254	82,145	220,109	27.2	14.5	13.7	17.1
500-1,000	961	0.6	708,101	201,098	507,004	28.4	6.1	5.7	7.6
More than 1,000	449	0.3	3,101,032	1,045,498	2,055,533	33.7	12.5	10.8	18.4
All	155,368	100.0	71,667	16,466	55,201	23.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 15.9

Proposal: 15.9

(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 1 percent tax on modified AGI between \$350,000 and \$500,000 for couples (\$280,000 and \$400,000 for others), a 1.5 percent tax on modified AGI between \$500,000 and \$1,000,000 for couples (\$400,000 and \$800,000 for others), and a 5.4 percent tax on modified AGI exceeding \$1,000,000 (\$800,000 for 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 T09-0347**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 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	1.1	0.0	8.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	3.6	0.0	9.5
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.4	0.0	14.8
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.1	0.0	18.7
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.3	0.0	20.2
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.0	0.0	22.9
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.2	0.0	25.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	16.4	0.0	26.3
200-500	0.0	28.1	-0.1	2.7	220	0.3	-0.1	10.2	0.1	29.6
500-1,000	0.0	76.3	-0.6	6.8	3,044	1.4	0.0	4.6	0.4	31.9
More than 1,000	0.0	91.5	-4.6	90.5	87,396	7.6	0.7	11.8	2.9	40.6
All	0.0	0.5	-0.3	100.0	85	0.9	0.0	100.0	0.2	22.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	13,564	20.0	5,890	501	5,389	8.5	2.9	3.4	1.1
10-20	15,461	22.8	15,366	1,461	13,905	9.5	8.7	10.1	3.7
20-30	10,641	15.7	25,375	3,758	21,617	14.8	9.8	10.8	6.5
30-40	7,560	11.1	35,783	6,678	29,104	18.7	9.9	10.3	8.2
40-50	5,612	8.3	45,889	9,266	36,623	20.2	9.4	9.7	8.4
50-75	7,335	10.8	63,214	14,493	48,722	22.9	16.9	16.8	17.2
75-100	3,426	5.1	88,062	22,275	65,787	25.3	11.0	10.6	12.3
100-200	2,782	4.1	139,901	36,852	103,049	26.3	14.2	13.5	16.6
200-500	711	1.1	304,320	89,718	214,603	29.5	7.9	7.2	10.3
500-1,000	128	0.2	706,707	222,536	484,171	31.5	3.3	2.9	4.6
More than 1,000	59	0.1	3,051,193	1,150,495	1,900,698	37.7	6.6	5.3	11.1
All	67,885	100.0	40,448	9,112	31,336	22.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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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 T09-0347**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 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	4.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	7.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	10.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	12.8
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.6	0.0	16.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.7	0.0	19.6
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.6	29.6	0.0	24.0
200-500	0.0	16.0	0.0	1.1	81	0.1	-0.4	20.3	0.0	26.9
500-1,000	0.0	80.4	-0.5	6.2	2,624	1.3	-0.1	9.0	0.4	28.3
More than 1,000	0.0	90.2	-4.2	92.8	85,285	8.5	1.4	22.7	2.8	35.9
All	0.0	2.8	-0.6	100.0	561	2.0	0.0	100.0	0.5	24.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,429	4.0	5,083	223	4,860	4.4	0.2	0.2	0.0
10-20	4,455	7.3	15,929	582	15,347	3.7	1.0	1.2	0.2
20-30	4,899	8.1	25,647	1,821	23,826	7.1	1.7	2.1	0.5
30-40	4,456	7.3	35,966	3,671	32,295	10.2	2.2	2.6	0.9
40-50	4,099	6.7	46,069	5,884	40,185	12.8	2.6	3.0	1.4
50-75	9,615	15.8	64,929	10,401	54,527	16.0	8.6	9.5	5.7
75-100	9,814	16.1	89,500	17,569	71,931	19.6	12.1	12.8	9.9
100-200	14,949	24.6	146,628	35,231	111,397	24.0	30.2	30.2	30.1
200-500	4,454	7.3	301,893	81,117	220,775	26.9	18.5	17.8	20.7
500-1,000	801	1.3	708,867	198,023	510,844	27.9	7.8	7.4	9.1
More than 1,000	371	0.6	3,038,501	1,004,596	2,033,905	33.1	15.5	13.7	21.3
All	60,792	100.0	119,608	28,742	90,866	24.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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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) 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 T09-0347**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 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	-1.4	0.0	-9.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.7	0.0	-4.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	4.3	0.0	5.4
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.4	0.0	12.6
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.4	0.0	16.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	25.3	0.0	19.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	17.4	0.0	22.1
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	16.7	0.0	24.5
200-500	0.0	28.8	-0.1	2.7	219	0.3	0.0	6.4	0.1	25.2
500-1,000	0.0	86.1	-0.7	7.3	3,355	1.9	0.0	2.8	0.5	26.9
More than 1,000	0.0	94.2	-4.8	90.0	94,980	9.3	0.6	7.3	3.2	37.2
All	0.0	0.3	-0.1	100.0	41	0.7	0.0	100.0	0.1	15.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	3,183	13.2	6,972	-635	7,607	-9.1	2.4	3.1	-1.4
10-20	5,410	22.4	15,639	-710	16,348	-4.5	9.1	11.2	-2.7
20-30	4,414	18.3	25,573	1,386	24,187	5.4	12.2	13.6	4.3
30-40	3,656	15.1	35,466	4,459	31,007	12.6	14.0	14.4	11.5
40-50	2,340	9.7	45,919	7,533	38,385	16.4	11.6	11.4	12.5
50-75	2,945	12.2	62,994	12,254	50,740	19.5	20.0	19.0	25.5
75-100	1,281	5.3	87,535	19,362	68,173	22.1	12.1	11.1	17.5
100-200	716	3.0	135,503	33,133	102,370	24.5	10.5	9.3	16.8
200-500	120	0.5	303,312	76,150	227,161	25.1	3.9	3.5	6.4
500-1,000	21	0.1	681,512	179,956	501,555	26.4	1.6	1.4	2.7
More than 1,000	9	0.0	3,010,443	1,023,293	1,987,150	34.0	3.0	2.4	6.8
All	24,178	100.0	38,406	5,851	32,555	15.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 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	-0.3	0.0	-12.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-7.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	11.6
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.6	0.0	15.6
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.8	0.0	18.3
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.9	0.0	20.6
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.5	29.5	0.0	24.4
200-500	0.0	18.6	-0.1	1.4	100	0.1	-0.3	19.8	0.0	27.5
500-1,000	0.0	88.6	-0.6	7.1	3,162	1.5	0.0	8.4	0.4	29.9
More than 1,000	0.0	96.1	-4.7	91.5	93,924	8.8	1.3	19.7	3.1	37.6
All	0.0	2.0	-0.5	100.0	371	1.8	0.0	100.0	0.4	23.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	3,782	7.7	6,603	-845	7,448	-12.8	0.6	0.8	-0.3
10-20	6,207	12.7	15,786	-1,213	16,999	-7.7	2.2	3.1	-0.7
20-30	5,456	11.2	25,607	931	24,676	3.6	3.2	4.0	0.5
30-40	4,803	9.8	35,646	4,148	31,498	11.6	3.9	4.5	2.0
40-50	3,828	7.8	45,950	7,144	38,807	15.6	4.0	4.4	2.7
50-75	6,829	14.0	64,400	11,809	52,591	18.3	10.0	10.6	7.9
75-100	6,150	12.6	89,242	18,361	70,881	20.6	12.4	12.8	11.1
100-200	8,544	17.5	146,709	35,842	110,867	24.4	28.4	27.9	30.0
200-500	2,482	5.1	301,086	82,675	218,411	27.5	16.9	16.0	20.1
500-1,000	408	0.8	711,104	209,643	501,461	29.5	6.6	6.0	8.4
More than 1,000	177	0.4	3,078,717	1,062,753	2,015,964	34.5	12.3	10.5	18.4
All	48,902	100.0	90,398	20,890	69,509	23.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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 1 percent tax on modified AGI between \$350,000 and \$500,000 for couples (\$280,000 and \$400,000 for others), a 1.5 percent tax on modified AGI between \$500,000 and \$1,000,000 for couples (\$400,000 and \$800,000 for others), and a 5.4 percent tax on modified AGI exceeding \$1,000,000 (\$800,000 for 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 T09-0347**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 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	2.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	4.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	6.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	7.3
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.2	0.0	11.6
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.4	0.0	15.3
100-200	0.0	0.1	0.0	0.0	0	0.0	-0.4	21.1	0.0	20.9
200-500	0.0	14.5	0.0	0.9	78	0.1	-0.4	19.8	0.0	26.5
500-1,000	0.0	68.5	-0.4	4.8	1,826	0.9	-0.1	10.6	0.3	28.2
More than 1,000	0.0	87.9	-3.8	94.3	76,359	7.3	1.4	28.5	2.5	36.9
All	0.0	1.4	-0.5	100.0	296	2.1	0.0	100.0	0.4	19.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,497	8.4	6,490	190	6,301	2.9	0.8	0.9	0.1
10-20	6,618	22.3	15,496	423	15,072	2.7	4.8	5.8	0.7
20-30	4,666	15.7	25,268	1,243	24,025	4.9	5.5	6.5	1.4
30-40	2,956	10.0	35,688	2,438	33,251	6.8	4.9	5.7	1.7
40-50	2,043	6.9	46,052	3,348	42,704	7.3	4.4	5.1	1.6
50-75	4,142	14.0	63,595	7,374	56,222	11.6	12.3	13.5	7.3
75-100	2,356	7.9	87,943	13,439	74,504	15.3	9.7	10.2	7.6
100-200	2,971	10.0	145,093	30,342	114,751	20.9	20.1	19.8	21.6
200-500	1,050	3.5	303,383	80,179	223,204	26.4	14.9	13.6	20.2
500-1,000	230	0.8	695,507	194,228	501,279	27.9	7.5	6.7	10.7
More than 1,000	108	0.4	3,041,839	1,045,043	1,996,796	34.4	15.4	12.5	27.1
All	29,671	100.0	72,264	14,083	58,181	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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

(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 1 percent tax on modified AGI between \$350,000 and \$500,000 for couples (\$280,000 and \$400,000 for others), a 1.5 percent tax on modified AGI between \$500,000 and \$1,000,000 for couples (\$400,000 and \$800,000 for others), and a 5.4 percent tax on modified AGI exceeding \$1,000,000 (\$800,000 for 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.