

Table T09-0348
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, 2011¹
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	4.7
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	11.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	17.2
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	21.1
Top Quintile	0.0	9.4	-1.0	100.0	1,873	0.7	28.5
All	0.0	1.4	-0.5	100.0	277	0.4	23.4
Addendum							
80-90	0.0	0.0	0.0	0.0	0	0.0	24.0
90-95	0.0	0.2	0.0	0.0	0	0.0	25.8
95-99	0.0	25.2	-0.1	1.9	175	0.1	27.4
Top 1 Percent	0.0	84.2	-3.2	98.1	35,939	2.2	34.4
Top 0.1 Percent	0.0	94.5	-5.6	77.0	279,493	3.6	39.0

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) 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% \$17,769, 40% \$34,786, 60% \$64,064, 80% \$104,744, 90% \$167,715, 95% \$210,968, 99% \$556,929, 99.9% \$2,359,664.

(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 T09-0348
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, 2011¹
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	0.7	0.0	4.7
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.0	0.0	11.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.1	0.0	17.2
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	18.0	0.0	21.1
Top Quintile	0.0	9.4	-1.0	100.0	1,873	2.5	0.6	67.1	0.7	28.5
All	0.0	1.4	-0.5	100.0	277	1.7	0.0	100.0	0.4	23.4
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	14.6	0.0	24.0
90-95	0.0	0.2	0.0	0.0	0	0.0	-0.2	10.5	0.0	25.8
95-99	0.0	25.2	-0.1	1.9	175	0.2	-0.2	16.2	0.1	27.4
Top 1 Percent	0.0	84.2	-3.2	98.1	35,939	6.7	1.2	25.8	2.2	34.4
Top 0.1 Percent	0.0	94.5	-5.6	77.0	279,493	10.3	1.1	13.6	3.6	39.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011¹

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	37,292	24.0	10,481	494	9,987	4.7	3.5	4.3	0.7
Second Quintile	34,806	22.4	26,186	2,970	23,216	11.3	8.2	9.4	4.0
Middle Quintile	31,498	20.3	48,373	8,338	40,036	17.2	13.7	14.7	10.3
Fourth Quintile	26,231	16.9	84,329	17,827	66,502	21.1	19.9	20.3	18.3
Top Quintile	22,974	14.8	267,017	74,092	192,924	27.8	55.1	51.7	66.5
All	155,368	100.0	71,667	16,466	55,201	23.0	100.0	100.0	100.0
Addendum									
80-90	11,625	7.5	136,507	32,695	103,812	24.0	14.3	14.1	14.9
90-95	5,563	3.6	191,223	49,301	141,922	25.8	9.6	9.2	10.7
95-99	4,611	3.0	333,276	91,132	242,144	27.3	13.8	13.0	16.4
Top 1 Percent	1,175	0.8	1,657,137	534,200	1,122,937	32.2	17.5	15.4	24.5
Top 0.1 Percent	119	0.1	7,672,765	2,714,566	4,958,199	35.4	8.2	6.9	12.6

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

Number of AMT Taxpayers (millions). Baseline: 15.9 Proposal: 15.9

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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>

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Table T09-0348
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, 2011¹
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	0.2	0.0	1.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.9	0.0	10.0
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.4	0.0	16.3
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	16.9	0.0	20.1
Top Quintile	0.0	7.4	-0.9	100.0	1,480	2.4	0.5	71.5	0.7	28.2
All	0.0	1.4	-0.5	100.0	277	1.7	0.0	100.0	0.4	23.4
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	15.5	0.0	24.1
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	11.7	0.0	25.3
95-99	0.0	17.3	-0.1	1.8	135	0.2	-0.3	17.4	0.1	27.2
Top 1 Percent	0.0	80.8	-3.0	98.2	29,579	6.4	1.2	26.9	2.1	34.2
Top 0.1 Percent	0.0	94.0	-5.5	78.1	237,098	10.1	1.1	14.1	3.6	38.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	30,760	19.8	9,877	132	9,745	1.3	2.7	3.5	0.2
Second Quintile	32,347	20.8	23,756	2,366	21,389	10.0	6.9	8.1	3.0
Middle Quintile	31,060	20.0	42,993	7,016	35,977	16.3	12.0	13.0	8.5
Fourth Quintile	29,561	19.0	73,609	14,827	58,781	20.1	19.5	20.3	17.1
Top Quintile	29,073	18.7	226,631	62,511	164,120	27.6	59.2	55.6	71.0
All	155,368	100.0	71,667	16,466	55,201	23.0	100.0	100.0	100.0
Addendum									
80-90	14,540	9.4	115,046	27,747	87,299	24.1	15.0	14.8	15.8
90-95	7,282	4.7	165,470	41,853	123,617	25.3	10.8	10.5	11.9
95-99	5,823	3.8	286,103	77,703	208,400	27.2	15.0	14.2	17.7
Top 1 Percent	1,428	0.9	1,431,804	459,744	972,060	32.1	18.4	16.2	25.7
Top 0.1 Percent	142	0.1	6,683,662	2,357,180	4,326,483	35.3	8.5	7.2	13.1

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

Number of AMT Taxpayers (millions). Baseline: 15.9 Proposal: 15.9

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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) 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% \$11,979, 40% \$23,105, 60% \$39,715, 80% \$67,082, 90% \$96,886, 95% \$135,936, 99% \$348,933, 99.9% \$1,418,012.

(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 T09-0348
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, 2011¹
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	7.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.2	0.0	11.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.6	0.0	17.6
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	19.4	0.0	21.2
Top Quintile	0.0	3.8	-0.6	100.0	626	1.5	0.4	61.2	0.4	28.8
All	0.0	0.5	-0.3	100.0	85	0.9	0.0	100.0	0.2	22.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.2	0.0	25.1
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.5	0.0	25.8
95-99	0.0	3.4	0.0	0.4	13	0.0	-0.1	14.9	0.0	27.3
Top 1 Percent	0.0	76.2	-2.5	99.6	14,933	4.6	0.7	20.6	1.6	36.4
Top 0.1 Percent	0.0	94.5	-5.3	84.4	144,633	8.4	0.7	10.1	3.2	41.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	16,453	24.2	7,653	552	7,100	7.2	4.6	5.5	1.5	
Second Quintile	15,785	23.3	18,188	2,052	16,136	11.3	10.5	12.0	5.2	
Middle Quintile	14,027	20.7	31,881	5,608	26,273	17.6	16.3	17.3	12.7	
Fourth Quintile	10,881	16.0	52,390	11,128	41,262	21.2	20.8	21.1	19.6	
Top Quintile	9,172	13.5	144,769	41,034	103,734	28.3	48.4	44.7	60.9	
All	67,885	100.0	40,448	9,112	31,336	22.5	100.0	100.0	100.0	
Addendum										
80-90	5,247	7.7	81,466	20,478	60,989	25.1	15.6	15.0	17.4	
90-95	1,793	2.6	114,230	29,449	84,781	25.8	7.5	7.2	8.5	
95-99	1,749	2.6	195,211	53,186	142,026	27.3	12.4	11.7	15.0	
Top 1 Percent	383	0.6	924,978	321,533	603,446	34.8	12.9	10.9	19.9	
Top 0.1 Percent	34	0.1	4,473,332	1,728,012	2,745,320	38.6	5.5	4.3	9.4	

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) 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% \$11,979, 40% \$23,105, 60% \$39,715, 80% \$67,082, 90% \$96,886, 95% \$135,936, 99% \$348,933, 99.9% \$1,418,012.

(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 T09-0348
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, 2011¹
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	2.1
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	10.0
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.4	0.0	15.1
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	14.9	0.0	19.5
Top Quintile	0.0	9.3	-1.0	100.0	1,863	2.5	0.4	78.0	0.7	28.1
All	0.0	2.8	-0.6	100.0	561	2.0	0.0	100.0	0.5	24.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	15.3	0.0	23.7
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.3	13.5	0.0	25.2
95-99	0.0	23.1	-0.1	2.1	187	0.2	-0.3	19.4	0.1	27.3
Top 1 Percent	0.0	81.8	-3.1	97.9	33,871	6.7	1.3	29.8	2.1	33.6
Top 0.1 Percent	0.0	93.6	-5.5	76.4	261,380	10.4	1.2	15.6	3.6	38.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	6,220	10.2	12,978	270	12,708	2.1	1.1	1.4	0.1	
Second Quintile	8,746	14.4	30,404	3,039	27,365	10.0	3.7	4.3	1.5	
Middle Quintile	11,392	18.7	55,534	8,391	47,143	15.1	8.7	9.7	5.5	
Fourth Quintile	15,301	25.2	89,245	17,356	71,889	19.5	18.8	19.9	15.2	
Top Quintile	18,311	30.1	270,238	74,004	196,234	27.4	68.1	65.1	77.6	
All	60,792	100.0	119,608	28,742	90,866	24.0	100.0	100.0	100.0	
Addendum										
80-90	8,308	13.7	138,140	32,785	105,355	23.7	15.8	15.9	15.6	
90-95	5,185	8.5	184,120	46,391	137,729	25.2	13.1	12.9	13.8	
95-99	3,832	6.3	329,973	89,890	240,082	27.2	17.4	16.7	19.7	
Top 1 Percent	986	1.6	1,603,838	504,728	1,099,111	31.5	21.8	19.6	28.5	
Top 0.1 Percent	100	0.2	7,292,608	2,525,030	4,767,578	34.6	10.0	8.6	14.4	

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

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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 T09-0348
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Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	-4.9	0.0	-7.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.2	0.0	7.7
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	27.2	0.0	16.7
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	30.3	0.0	21.2
Top Quintile	0.0	5.6	-0.7	100.0	887	2.0	0.4	36.2	0.5	26.5
All	0.0	0.3	-0.1	100.0	41	0.7	0.0	100.0	0.1	15.3
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.2	0.0	23.9
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.7	0.0	25.2
95-99	0.0	20.4	-0.1	3.0	188	0.3	0.0	7.1	0.1	24.2
Top 1 Percent	0.0	92.9	-3.3	97.0	29,641	7.0	0.6	10.3	2.2	34.2
Top 0.1 Percent	0.0	98.0	-5.7	73.9	230,887	10.7	0.5	5.3	3.7	38.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	7,828	32.4	12,145	-889	13,034	-7.3	10.2	13.0	-4.9	
Second Quintile	7,381	30.5	27,927	2,153	25,774	7.7	22.2	24.2	11.2	
Middle Quintile	4,991	20.6	46,364	7,750	38,614	16.7	24.9	24.5	27.3	
Fourth Quintile	2,741	11.3	74,093	15,730	58,363	21.2	21.9	20.3	30.5	
Top Quintile	1,111	4.6	175,378	45,553	129,825	26.0	21.0	18.3	35.8	
All	24,178	100.0	38,406	5,851	32,555	15.2	100.0	100.0	100.0	
Addendum										
80-90	682	2.8	106,498	25,427	81,071	23.9	7.8	7.0	12.3	
90-95	241	1.0	155,730	39,288	116,442	25.2	4.1	3.6	6.7	
95-99	155	0.6	269,959	65,171	204,788	24.1	4.5	4.0	7.1	
Top 1 Percent	32	0.1	1,323,451	423,464	899,987	32.0	4.6	3.7	9.7	
Top 0.1 Percent	3	0.0	6,199,747	2,164,856	4,034,892	34.9	2.1	1.6	4.8	

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

(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) 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% \$11,979, 40% \$23,105, 60% \$39,715, 80% \$67,082, 90% \$96,886, 95% \$135,936, 99% \$348,933, 99.9% \$1,418,012.

(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 T09-0348
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, 2011¹
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	-1.1	0.0	-8.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.6	0.0	8.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.8	0.0	17.5
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.3	19.3	0.0	21.4
Top Quintile	0.0	11.8	-1.0	100.0	2,156	2.6	0.6	69.2	0.7	29.3
All	0.0	2.0	-0.5	100.0	371	1.8	0.0	100.0	0.4	23.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.3	17.4	0.0	25.2
90-95	0.0	0.1	0.0	0.0	0	0.0	-0.2	10.6	0.0	25.9
95-99	0.0	42.1	-0.1	3.4	404	0.4	-0.2	16.7	0.1	28.6
Top 1 Percent	0.0	92.1	-3.7	96.6	46,600	7.4	1.3	24.5	2.5	35.9
Top 0.1 Percent	0.0	98.6	-6.1	69.9	350,587	10.9	1.0	12.4	3.9	39.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	10,146	20.8	13,131	-1,090	14,220	-8.3	3.0	4.2	-1.1
Second Quintile	10,182	20.8	31,660	2,698	28,962	8.5	7.3	8.7	2.7
Middle Quintile	10,047	20.5	58,167	10,187	47,980	17.5	13.2	14.2	10.0
Fourth Quintile	9,721	19.9	96,287	20,610	75,677	21.4	21.2	21.6	19.6
Top Quintile	8,416	17.2	292,032	83,288	208,743	28.5	55.6	51.7	68.6
All	48,902	100.0	90,398	20,890	69,509	23.1	100.0	100.0	100.0
Addendum									
80-90	4,474	9.2	160,074	40,379	119,695	25.2	16.2	15.8	17.7
90-95	2,031	4.2	208,849	54,144	154,705	25.9	9.6	9.2	10.8
95-99	1,536	3.1	396,436	112,828	283,608	28.5	13.8	12.8	17.0
Top 1 Percent	376	0.8	1,884,947	630,599	1,254,348	33.5	16.0	13.9	23.2
Top 0.1 Percent	36	0.1	9,014,245	3,224,178	5,790,067	35.8	7.4	6.2	11.4

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) 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% \$11,979, 40% \$23,105, 60% \$39,715, 80% \$67,082, 90% \$96,886, 95% \$135,936, 99% \$348,933, 99.9% \$1,418,012.

(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 T09-0348
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, 2011¹
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	0.2	0.0	2.4
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	3.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.4	0.0	6.3
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.4	0.0	12.1
Top Quintile	0.0	7.3	-0.9	100.0	1,581	2.5	0.3	84.4	0.7	26.9
All	0.0	1.4	-0.5	100.0	296	2.1	0.0	100.0	0.4	19.9
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.9	0.0	18.3
90-95	0.0	0.0	0.0	0.0	0	0.0	-0.2	11.1	0.0	21.3
95-99	0.0	7.4	0.0	0.5	33	0.1	-0.4	21.4	0.0	25.3
Top 1 Percent	0.0	72.1	-2.5	99.5	20,880	5.1	1.2	41.9	1.7	34.2
Top 0.1 Percent	0.0	93.6	-4.9	85.1	181,849	8.7	1.3	21.9	3.1	39.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	4,348	14.7	9,801	233	9,568	2.4	2.0	2.4	0.2	
Second Quintile	7,946	26.8	20,388	788	19,599	3.9	7.6	9.0	1.5	
Middle Quintile	6,155	20.7	38,029	2,388	35,641	6.3	10.9	12.7	3.5	
Fourth Quintile	5,447	18.4	67,549	8,145	59,404	12.1	17.2	18.7	10.6	
Top Quintile	5,552	18.7	241,246	63,263	177,983	26.2	62.5	57.2	84.1	
All	29,671	100.0	72,264	14,083	58,181	19.5	100.0	100.0	100.0	
Addendum										
80-90	2,283	7.7	101,663	18,554	83,108	18.3	10.8	11.0	10.1	
90-95	1,440	4.9	154,504	32,932	121,572	21.3	10.4	10.1	11.4	
95-99	1,410	4.8	256,863	64,849	192,014	25.3	16.9	15.7	21.9	
Top 1 Percent	418	1.4	1,249,575	406,530	843,045	32.5	24.4	20.4	40.7	
Top 0.1 Percent	41	0.1	5,802,387	2,092,405	3,709,983	36.1	11.1	8.8	20.6	

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) 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% \$11,979, 40% \$23,105, 60% \$39,715, 80% \$67,082, 90% \$96,886, 95% \$135,936, 99% \$348,933, 99.9% \$1,418,012.

(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.