

Table T09-0349
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, 2011 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	4.6
10-20	0.0	0.0	0.0	0.0	0	0.0	4.7
20-30	0.0	0.0	0.0	0.0	0	0.0	9.0
30-40	0.0	0.0	0.0	0.0	0	0.0	12.9
40-50	0.0	0.0	0.0	0.0	0	0.0	15.2
50-75	0.0	0.0	0.0	0.0	0	0.0	17.2
75-100	0.0	0.0	0.0	0.0	0	0.0	19.0
100-200	0.0	0.1	0.0	0.0	0	0.0	21.6
200-500	0.0	18.3	-0.1	1.3	108	0.0	24.4
500-1,000	0.0	80.1	-0.5	6.2	2,769	0.4	25.7
More than 1,000	0.0	90.4	-4.1	92.5	88,588	2.9	32.4
All	0.0	1.4	-0.5	100.0	277	0.4	20.8

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

Number of AMT Taxpayers (millions). Baseline: 4.6 Proposal: 4.6

(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 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 T09-0349
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, 2011¹
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	4.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	4.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.0	0.0	9.0
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.2	0.0	12.9
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.7	0.0	15.2
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.7	0.0	17.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.8	0.0	19.0
100-200	0.0	0.1	0.0	0.0	0	0.0	-0.5	25.2	0.0	21.6
200-500	0.0	18.3	-0.1	1.3	108	0.2	-0.3	17.0	0.0	24.4
500-1,000	0.0	80.1	-0.5	6.2	2,769	1.5	0.0	7.6	0.4	25.7
More than 1,000	0.0	90.4	-4.1	92.5	88,588	9.7	1.4	19.5	2.9	32.4
All	0.0	1.4	-0.5	100.0	277	1.9	0.0	100.0	0.4	20.8

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

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	19,365	12.5	5,968	276	5,692	4.6	1.0	1.2	0.2
10-20	25,638	16.5	15,524	723	14,801	4.7	3.6	4.3	0.8
20-30	20,291	13.1	25,488	2,282	23,206	9.0	4.6	5.3	2.0
30-40	16,052	10.3	35,781	4,602	31,179	12.9	5.2	5.6	3.3
40-50	12,378	8.0	45,951	6,988	38,963	15.2	5.1	5.4	3.8
50-75	20,382	13.1	64,015	11,009	53,006	17.2	11.7	12.2	9.9
75-100	14,768	9.5	88,952	16,900	72,052	19.0	11.8	12.0	11.0
100-200	18,573	12.0	145,162	31,353	113,808	21.6	24.2	23.8	25.7
200-500	5,328	3.4	302,254	73,767	228,486	24.4	14.5	13.7	17.3
500-1,000	961	0.6	708,101	179,249	528,852	25.3	6.1	5.7	7.6
More than 1,000	449	0.3	3,101,032	914,671	2,186,361	29.5	12.5	11.1	18.1
All	155,368	100.0	71,667	14,590	57,076	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.6

Proposal: 4.6

(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 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 T09-0349
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, 2011¹
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	1.2	0.0	8.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	3.6	0.0	8.7
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.4	0.0	13.5
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.2	0.0	17.3
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.7	0.0	19.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.4	0.0	21.3
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.4	0.0	23.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	16.2	0.0	23.5
200-500	0.0	28.1	-0.1	2.7	220	0.3	-0.1	9.7	0.1	25.5
500-1,000	0.0	76.3	-0.6	6.8	3,045	1.6	0.0	4.4	0.4	27.7
More than 1,000	0.0	91.5	-4.3	90.5	87,402	8.6	0.8	11.6	2.9	36.3
All	0.0	0.5	-0.3	100.0	85	1.0	0.0	100.0	0.2	20.7

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

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	13,564	20.0	5,890	500	5,390	8.5	2.9	3.4	1.2
10-20	15,461	22.8	15,366	1,335	14,030	8.7	8.7	9.9	3.7
20-30	10,641	15.7	25,375	3,421	21,954	13.5	9.8	10.7	6.5
30-40	7,560	11.1	35,783	6,180	29,603	17.3	9.9	10.3	8.3
40-50	5,612	8.3	45,889	8,754	37,135	19.1	9.4	9.5	8.8
50-75	7,335	10.8	63,214	13,458	49,756	21.3	16.9	16.7	17.6
75-100	3,426	5.1	88,062	20,533	67,530	23.3	11.0	10.6	12.5
100-200	2,782	4.1	139,901	32,935	106,966	23.5	14.2	13.6	16.3
200-500	711	1.1	304,320	77,423	226,897	25.4	7.9	7.4	9.8
500-1,000	128	0.2	706,707	192,830	513,877	27.3	3.3	3.0	4.4
More than 1,000	59	0.1	3,051,193	1,020,965	2,030,228	33.5	6.6	5.5	10.8
All	67,885	100.0	40,448	8,274	32,174	20.5	100.0	100.0	100.0

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

(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 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

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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 T09-0349
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, 2011¹
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	3.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	4.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	7.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	10.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.5	0.0	14.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	9.7	0.0	17.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.7	29.5	0.0	21.2
200-500	0.0	16.0	0.0	1.1	81	0.1	-0.4	20.8	0.0	24.3
500-1,000	0.0	80.4	-0.5	6.2	2,624	1.5	-0.1	9.2	0.4	25.4
More than 1,000	0.0	90.2	-3.9	92.8	85,291	9.7	1.6	22.7	2.8	31.6
All	0.0	2.8	-0.6	100.0	561	2.2	0.0	100.0	0.5	21.7

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

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	Percent of Total
Less than 10	2,429	4.0	5,083	193	4,890	3.8	0.2	0.2	0.0
10-20	4,455	7.3	15,929	455	15,474	2.9	1.0	1.2	0.1
20-30	4,899	8.1	25,647	1,183	24,464	4.6	1.7	2.1	0.4
30-40	4,456	7.3	35,966	2,737	33,230	7.6	2.2	2.6	0.8
40-50	4,099	6.7	46,069	4,775	41,294	10.4	2.6	3.0	1.3
50-75	9,615	15.8	64,929	9,075	55,854	14.0	8.6	9.4	5.7
75-100	9,814	16.1	89,500	15,516	73,984	17.3	12.1	12.7	9.9
100-200	14,949	24.6	146,628	31,083	115,544	21.2	30.2	30.1	30.2
200-500	4,454	7.3	301,893	73,282	228,611	24.3	18.5	17.8	21.2
500-1,000	801	1.3	708,867	177,298	531,569	25.0	7.8	7.4	9.2
More than 1,000	371	0.6	3,038,501	876,045	2,162,456	28.8	15.5	14.0	21.1
All	60,792	100.0	119,608	25,341	94,268	21.2	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.

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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 T09-0349
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, 2011¹
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	-1.7	0.0	-9.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-4.0	0.0	-5.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	2.4
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.3	0.0	9.6
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.4	0.0	13.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	26.5	0.0	17.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	18.4	0.0	19.8
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	18.1	0.0	22.4
200-500	0.0	28.8	-0.1	2.7	219	0.3	0.0	7.0	0.1	23.4
500-1,000	0.0	86.1	-0.7	7.3	3,355	2.1	0.0	3.0	0.5	24.3
More than 1,000	0.0	94.2	-4.5	90.0	94,983	10.5	0.7	7.7	3.2	33.1
All	0.0	0.3	-0.1	100.0	41	0.8	0.0	100.0	0.1	13.0

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

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	Percent of Total
Less than 10	3,183	13.2	6,972	-641	7,613	-9.2	2.4	3.0	-1.7
10-20	5,410	22.4	15,639	-899	16,538	-5.8	9.1	11.1	-4.1
20-30	4,414	18.3	25,573	600	24,973	2.4	12.2	13.6	2.2
30-40	3,656	15.1	35,466	3,386	32,080	9.6	14.0	14.5	10.4
40-50	2,340	9.7	45,919	6,382	39,536	13.9	11.6	11.4	12.5
50-75	2,945	12.2	62,994	10,840	52,153	17.2	20.0	19.0	26.8
75-100	1,281	5.3	87,535	17,314	70,221	19.8	12.1	11.1	18.6
100-200	716	3.0	135,503	30,337	105,166	22.4	10.5	9.3	18.2
200-500	120	0.5	303,312	70,649	232,663	23.3	3.9	3.4	7.1
500-1,000	21	0.1	681,512	162,347	519,165	23.8	1.6	1.4	2.9
More than 1,000	9	0.0	3,010,443	901,857	2,108,586	30.0	3.0	2.4	7.1
All	24,178	100.0	38,406	4,937	33,469	12.9	100.0	100.0	100.0

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

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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 T09-0349
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, 2011¹
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	-0.4	0.0	-13.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.0	0.0	-9.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.7
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.4	0.0	12.2
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.6	0.0	15.6
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	10.8	0.0	17.8
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.6	29.7	0.0	21.4
200-500	0.0	18.6	0.0	1.4	100	0.1	-0.4	20.7	0.0	25.0
500-1,000	0.0	88.6	-0.6	7.1	3,163	1.7	0.0	8.6	0.4	26.8
More than 1,000	0.0	96.1	-4.4	91.5	93,931	10.1	1.5	20.0	3.1	33.2
All	0.0	2.0	-0.5	100.0	371	2.1	0.0	100.0	0.4	20.4

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

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	3,782	7.7	6,603	-865	7,468	-13.1	0.6	0.8	-0.4
10-20	6,207	12.7	15,786	-1,453	17,239	-9.2	2.2	3.0	-1.0
20-30	5,456	11.2	25,607	-119	25,726	-0.5	3.2	4.0	-0.1
30-40	4,803	9.8	35,646	2,743	32,902	7.7	3.9	4.5	1.5
40-50	3,828	7.8	45,950	5,604	40,346	12.2	4.0	4.4	2.4
50-75	6,829	14.0	64,400	10,053	54,347	15.6	10.0	10.5	7.8
75-100	6,150	12.6	89,242	15,878	73,363	17.8	12.4	12.8	11.0
100-200	8,544	17.5	146,709	31,390	115,319	21.4	28.4	27.9	30.3
200-500	2,482	5.1	301,086	75,098	225,988	24.9	16.9	15.9	21.1
500-1,000	408	0.8	711,104	187,661	523,443	26.4	6.6	6.0	8.7
More than 1,000	177	0.4	3,078,717	927,274	2,151,443	30.1	12.3	10.8	18.5
All	48,902	100.0	90,398	18,086	72,313	20.0	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 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 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 T09-0349
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, 2011¹
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	2.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.3	0.0	4.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	5.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	6.3
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	6.9	0.0	9.6
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.4	0.0	13.0
100-200	0.0	0.1	0.0	0.0	0	0.0	-0.5	20.8	0.0	17.7
200-500	0.0	14.5	0.0	0.9	78	0.1	-0.5	19.5	0.0	22.4
500-1,000	0.0	68.5	-0.4	4.8	1,826	1.1	-0.2	10.8	0.3	24.7
More than 1,000	0.0	87.9	-3.6	94.3	76,365	8.3	1.6	29.4	2.5	32.6
All	0.0	1.4	-0.5	100.0	296	2.5	0.0	100.0	0.4	17.1

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

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,497	8.4	6,490	186	6,304	2.9	0.8	0.9	0.1
10-20	6,618	22.3	15,496	380	15,116	2.5	4.8	5.6	0.7
20-30	4,666	15.7	25,268	1,037	24,231	4.1	5.5	6.3	1.4
30-40	2,956	10.0	35,688	1,934	33,754	5.4	4.9	5.6	1.6
40-50	2,043	6.9	46,052	2,880	43,172	6.3	4.4	4.9	1.7
50-75	4,142	14.0	63,595	6,089	57,506	9.6	12.3	13.3	7.1
75-100	2,356	7.9	87,943	11,457	76,486	13.0	9.7	10.1	7.6
100-200	2,971	10.0	145,093	25,619	119,475	17.7	20.1	19.9	21.3
200-500	1,050	3.5	303,383	67,922	235,462	22.4	14.9	13.8	20.0
500-1,000	230	0.8	695,507	169,962	525,545	24.4	7.5	6.8	10.9
More than 1,000	108	0.4	3,041,839	915,763	2,126,076	30.1	15.4	12.9	27.8
All	29,671	100.0	72,264	12,053	60,211	16.7	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 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 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.