## Table T09-0264
### Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit
Credit Indexed by the Average Growth of CPI and Medical Expenses

### Distribution of Federal Tax Change by Cash Income Level, 2010

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate Change (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-20</td>
<td>19.9</td>
<td>0.1</td>
<td>9.2</td>
<td>-513</td>
<td>-9.2</td>
</tr>
<tr>
<td>20-30</td>
<td>25.5</td>
<td>0.7</td>
<td>3.5</td>
<td>-530</td>
<td>-3.5</td>
</tr>
<tr>
<td>30-40</td>
<td>37.4</td>
<td>3.0</td>
<td>2.4</td>
<td>-563</td>
<td>-2.2</td>
</tr>
<tr>
<td>40-50</td>
<td>51.8</td>
<td>4.9</td>
<td>2.4</td>
<td>-748</td>
<td>-2.1</td>
</tr>
<tr>
<td>50-75</td>
<td>59.8</td>
<td>5.0</td>
<td>2.1</td>
<td>-826</td>
<td>-1.8</td>
</tr>
<tr>
<td>75-100</td>
<td>60.2</td>
<td>9.7</td>
<td>1.6</td>
<td>-829</td>
<td>-1.3</td>
</tr>
<tr>
<td>100-200</td>
<td>56.3</td>
<td>17.7</td>
<td>1.0</td>
<td>-711</td>
<td>-0.8</td>
</tr>
<tr>
<td>200-500</td>
<td>51.8</td>
<td>24.2</td>
<td>0.4</td>
<td>-375</td>
<td>-0.3</td>
</tr>
<tr>
<td>500-1,000</td>
<td>42.2</td>
<td>26.7</td>
<td>0.1</td>
<td>-159</td>
<td>-0.1</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>45.3</td>
<td>18.5</td>
<td>0.1</td>
<td>-533</td>
<td>-0.1</td>
</tr>
<tr>
<td>All</td>
<td>42.0</td>
<td>18.7</td>
<td>0.0</td>
<td>-419</td>
<td>0.0</td>
</tr>
</tbody>
</table>

### Summary Table

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate Change (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>19.9</td>
<td>0.1</td>
<td>9.2</td>
<td>-513</td>
<td>-9.2</td>
</tr>
<tr>
<td>10-20</td>
<td>25.5</td>
<td>0.7</td>
<td>3.5</td>
<td>-530</td>
<td>-3.5</td>
</tr>
<tr>
<td>20-30</td>
<td>37.4</td>
<td>3.0</td>
<td>2.4</td>
<td>-563</td>
<td>-2.2</td>
</tr>
<tr>
<td>30-40</td>
<td>51.8</td>
<td>4.9</td>
<td>2.4</td>
<td>-748</td>
<td>-2.1</td>
</tr>
<tr>
<td>40-50</td>
<td>59.8</td>
<td>5.0</td>
<td>2.1</td>
<td>-826</td>
<td>-1.8</td>
</tr>
<tr>
<td>50-75</td>
<td>60.2</td>
<td>9.7</td>
<td>1.6</td>
<td>-829</td>
<td>-1.3</td>
</tr>
<tr>
<td>75-100</td>
<td>56.3</td>
<td>17.7</td>
<td>1.0</td>
<td>-711</td>
<td>-0.8</td>
</tr>
<tr>
<td>100-200</td>
<td>51.8</td>
<td>24.2</td>
<td>0.4</td>
<td>-375</td>
<td>-0.3</td>
</tr>
<tr>
<td>200-500</td>
<td>42.2</td>
<td>26.7</td>
<td>0.1</td>
<td>-159</td>
<td>-0.1</td>
</tr>
<tr>
<td>500-1,000</td>
<td>45.3</td>
<td>18.5</td>
<td>0.1</td>
<td>-533</td>
<td>-0.1</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>42.0</td>
<td>18.7</td>
<td>0.0</td>
<td>-419</td>
<td>0.0</td>
</tr>
<tr>
<td>All</td>
<td>45.1</td>
<td>9.0</td>
<td>1.1</td>
<td>100.0</td>
<td>-619</td>
</tr>
</tbody>
</table>


Number of AMT Taxpayers (millions). Baseline: 29.9 Proposal: 35.9

(1) Calendar year. Baseline is current law. Proposal replaces the employer sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.

(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](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 T09-0264

Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit
Credit Indexed by the Average Growth of CPI and Medical Expenses
Distribution of Federal Tax Change by Cash Income Level, 2010

#### Detail Table

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 10</td>
<td>19.9</td>
<td>0.1</td>
<td>9.2</td>
<td>7.9</td>
<td>-513</td>
<td>2,328.0</td>
</tr>
<tr>
<td>10-20</td>
<td>25.5</td>
<td>0.7</td>
<td>3.5</td>
<td>12.2</td>
<td>-530</td>
<td>-235.0</td>
</tr>
<tr>
<td>20-30</td>
<td>37.4</td>
<td>3.0</td>
<td>2.4</td>
<td>12.4</td>
<td>-530</td>
<td>-121.2</td>
</tr>
<tr>
<td>30-40</td>
<td>51.8</td>
<td>4.9</td>
<td>2.4</td>
<td>12.1</td>
<td>-748</td>
<td>-33.1</td>
</tr>
<tr>
<td>40-40</td>
<td>59.8</td>
<td>5.0</td>
<td>2.1</td>
<td>11.1</td>
<td>-826</td>
<td>-12.6</td>
</tr>
<tr>
<td>50-75</td>
<td>60.2</td>
<td>9.7</td>
<td>1.6</td>
<td>21.7</td>
<td>-829</td>
<td>-7.9</td>
</tr>
<tr>
<td>75-100</td>
<td>56.3</td>
<td>17.7</td>
<td>1.0</td>
<td>13.0</td>
<td>-711</td>
<td>-4.4</td>
</tr>
<tr>
<td>100-200</td>
<td>51.8</td>
<td>24.2</td>
<td>0.4</td>
<td>7.6</td>
<td>-375</td>
<td>-1.3</td>
</tr>
<tr>
<td>200-500</td>
<td>42.2</td>
<td>26.7</td>
<td>0.1</td>
<td>0.8</td>
<td>-159</td>
<td>-0.2</td>
</tr>
<tr>
<td>500-1,000</td>
<td>45.3</td>
<td>18.5</td>
<td>0.1</td>
<td>0.5</td>
<td>-533</td>
<td>-0.3</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>42.0</td>
<td>18.7</td>
<td>0.0</td>
<td>0.2</td>
<td>-419</td>
<td>-0.1</td>
</tr>
<tr>
<td>All</td>
<td>45.1</td>
<td>9.0</td>
<td>1.1</td>
<td>100.0</td>
<td>-619</td>
<td>-4.6</td>
</tr>
</tbody>
</table>

Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2010

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Percent of Total)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 10</td>
<td>14,522</td>
<td>9.5</td>
<td>5,581</td>
<td>-22</td>
<td>5,603</td>
<td>-0.4</td>
<td>0.9</td>
<td>0.0</td>
</tr>
<tr>
<td>10-20</td>
<td>21,822</td>
<td>14.2</td>
<td>15,371</td>
<td>226</td>
<td>15,146</td>
<td>1.5</td>
<td>3.1</td>
<td>0.2</td>
</tr>
<tr>
<td>20-30</td>
<td>20,860</td>
<td>13.6</td>
<td>25,204</td>
<td>1,699</td>
<td>23,505</td>
<td>6.7</td>
<td>4.9</td>
<td>1.7</td>
</tr>
<tr>
<td>30-40</td>
<td>15,359</td>
<td>10.0</td>
<td>35,380</td>
<td>4,120</td>
<td>31,261</td>
<td>11.6</td>
<td>5.0</td>
<td>3.1</td>
</tr>
<tr>
<td>40-40</td>
<td>12,697</td>
<td>8.3</td>
<td>45,565</td>
<td>6,546</td>
<td>39,019</td>
<td>14.4</td>
<td>5.3</td>
<td>4.0</td>
</tr>
<tr>
<td>50-75</td>
<td>24,754</td>
<td>16.2</td>
<td>62,777</td>
<td>10,496</td>
<td>52,281</td>
<td>16.7</td>
<td>14.3</td>
<td>12.5</td>
</tr>
<tr>
<td>75-100</td>
<td>17,361</td>
<td>11.3</td>
<td>88,126</td>
<td>16,239</td>
<td>71,887</td>
<td>18.4</td>
<td>14.1</td>
<td>13.6</td>
</tr>
<tr>
<td>100-200</td>
<td>19,119</td>
<td>12.5</td>
<td>135,956</td>
<td>29,098</td>
<td>106,858</td>
<td>21.4</td>
<td>24.0</td>
<td>23.3</td>
</tr>
<tr>
<td>200-500</td>
<td>4,732</td>
<td>3.1</td>
<td>290,163</td>
<td>70,021</td>
<td>220,142</td>
<td>24.1</td>
<td>12.7</td>
<td>26.8</td>
</tr>
<tr>
<td>500-1,000</td>
<td>861</td>
<td>0.6</td>
<td>691,092</td>
<td>166,068</td>
<td>525,023</td>
<td>24.0</td>
<td>5.5</td>
<td>6.9</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>407</td>
<td>0.3</td>
<td>2,855,781</td>
<td>777,629</td>
<td>2,078,152</td>
<td>27.2</td>
<td>10.7</td>
<td>15.2</td>
</tr>
<tr>
<td>All</td>
<td>153,231</td>
<td>100.0</td>
<td>70,800</td>
<td>13,560</td>
<td>57,240</td>
<td>19.2</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>


### Notes
1. **Calendar year. Baseline is current law.** Proposal replaces the employer sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.

2. **Number of AMT Taxpayers (millions).** Baseline: 29.9 Proposal: 35.9

3. **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.**

4. **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.**

5. **Includes both filing and non-filing units but excludes those that are dependents of other tax units.**

6. **After-tax income (thousands of 2009 dollars) net of refundable credits, corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.**

7. **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.**

### Additional Information
- **http://www.taxpolicycenter.org**
- **http://www.taxpolicycenter.org/TaxModel/income.cfm**
- **http://www.taxpolicycenter.org/TaxModel/income.cfm**
Table T09-0264
Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit
Credit Indexed by the Average Growth of CPI and Medical Expenses
Distribution of Federal Tax Change by Cash Income Level, 2010 1
Detail Table - Single Tax Units

| Cash Income Level (thousands of 2009 dollars) 2 | Percent of Tax Units 3 | Percent Change in After-Tax Income 4 | Share of Total Federal Tax Change (Dollars) | Average Federal Tax Change (Dollars) | Share of Federal Taxes Change (% Points) Under the Proposal | Average Federal Tax Rate 5
|--------------------------------------------------|------------------------|-------------------------------------|--------------------------------------------|-------------------------------------|-------------------------------------------------------------|---------------------------
| Less than 10                                    | 18.7                   | 0.0                                 | 6.7                                       | 16.5                               | -0.7 -0.3                                                   | -6.4 -2.4                 |
| 10-20                                           | 22.4                   | 0.3                                 | 2.1                                       | 18.0                               | -0.7 2.0                                                   | -2.0 5.0                  |
| 20-30                                           | 37.6                   | 0.7                                 | 1.7                                       | 19.4                               | -0.6 5.7                                                   | -1.5 10.3                 |
| 30-40                                           | 55.8                   | 0.7                                 | 1.7                                       | 17.4                               | -0.4 7.7                                                   | -1.4 14.8                 |
| 40-50                                           | 62.6                   | 3.9                                 | 1.1                                       | 11.3                               | -0.1 9.2                                                   | -0.9 17.5                 |
| 50-75                                           | 55.9                   | 13.8                                | 0.5                                       | 9.9                                | 0.5 23.0                                                   | -0.4 20.0                 |
| 75-100                                          | 41.1                   | 27.1                                | 0.2                                       | 2.8                                | 0.5 15.0                                                   | -0.2 22.4                 |
| 100-200                                         | 41.2                   | 18.1                                | 0.2                                       | 3.0                                | 0.6 17.1                                                   | -0.2 22.7                 |
| 200-500                                         | 35.1                   | 13.8                                | 0.1                                       | 0.6                                | 0.3 8.7                                                   | -0.1 22.8                 |
| 500-1,000                                       | 35.1                   | 8.2                                 | 0.1                                       | 0.2                                | 0.1 3.7                                                   | 0.0 22.3                  |
| More than 1,000                                 | 34.0                   | 9.4                                 | 0.0                                       | 0.1                                | 0.3 8.2                                                   | 0.0 27.7                  |
| All                                             | 38.8                   | 5.2                                 | 1.0                                       | 100.0                              | 0.0 100.0                                                  | -0.8 18.2                 |

Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2010 3

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars) 2</th>
<th>Tax Units 3</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income 4 (Dollars)</th>
<th>Average Federal Tax Rate 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>10,380</td>
<td>15.6</td>
<td>5,484</td>
<td>222</td>
<td>5,262 4.1</td>
</tr>
<tr>
<td>10-20</td>
<td>13,463</td>
<td>20.2</td>
<td>15,268</td>
<td>1,062</td>
<td>14,205 7.0</td>
</tr>
<tr>
<td>20-30</td>
<td>11,458</td>
<td>17.2</td>
<td>25,062</td>
<td>2,948</td>
<td>22,114 11.8</td>
</tr>
<tr>
<td>30-40</td>
<td>7,593</td>
<td>11.4</td>
<td>35,413</td>
<td>5,734</td>
<td>29,678 16.2</td>
</tr>
<tr>
<td>40-50</td>
<td>5,962</td>
<td>9.6</td>
<td>45,636</td>
<td>8,425</td>
<td>37,211 18.5</td>
</tr>
<tr>
<td>50-75</td>
<td>9,611</td>
<td>14.4</td>
<td>61,950</td>
<td>12,637</td>
<td>49,313 20.4</td>
</tr>
<tr>
<td>75-100</td>
<td>3,949</td>
<td>5.9</td>
<td>87,434</td>
<td>19,780</td>
<td>67,654 22.6</td>
</tr>
<tr>
<td>100-200</td>
<td>2,905</td>
<td>4.4</td>
<td>134,386</td>
<td>30,690</td>
<td>103,695 22.8</td>
</tr>
<tr>
<td>200-500</td>
<td>674</td>
<td>1.0</td>
<td>294,856</td>
<td>67,345</td>
<td>227,511 22.8</td>
</tr>
<tr>
<td>500-1,000</td>
<td>124</td>
<td>0.2</td>
<td>694,488</td>
<td>154,859</td>
<td>539,630 22.3</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>56</td>
<td>0.1</td>
<td>2,777,650</td>
<td>756,860</td>
<td>2,020,789 22.7</td>
</tr>
<tr>
<td>All</td>
<td>66,570</td>
<td>100.0</td>
<td>42,880</td>
<td>8,121</td>
<td>34,760 18.9</td>
</tr>
</tbody>
</table>


(1) Calendar year. Baseline is current law. Proposal replaces the employer sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.

(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 T09-0264

Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit
Credit Indexed by the Average Growth of CPI and Medical Expenses

#### Distribution of Federal Tax Change by Cash Income Level, 2010

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (%)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>Less than 10</td>
<td>24.8</td>
<td>0.1</td>
<td>21.5</td>
<td>4.0</td>
<td>-1,085</td>
<td>2,077.2</td>
</tr>
<tr>
<td>10-20</td>
<td>29.8</td>
<td>0.4</td>
<td>6.1</td>
<td>6.8</td>
<td>-988</td>
<td>309.8</td>
</tr>
<tr>
<td>20-30</td>
<td>33.4</td>
<td>2.1</td>
<td>3.5</td>
<td>7.5</td>
<td>-869</td>
<td>-252.5</td>
</tr>
<tr>
<td>30-40</td>
<td>42.2</td>
<td>4.7</td>
<td>2.9</td>
<td>7.4</td>
<td>-978</td>
<td>-52.3</td>
</tr>
<tr>
<td>40-50</td>
<td>53.6</td>
<td>3.3</td>
<td>2.8</td>
<td>9.0</td>
<td>-1,166</td>
<td>-29.4</td>
</tr>
<tr>
<td>50-75</td>
<td>63.6</td>
<td>4.7</td>
<td>2.4</td>
<td>28.3</td>
<td>-1,316</td>
<td>-15.6</td>
</tr>
<tr>
<td>75-100</td>
<td>62.4</td>
<td>13.5</td>
<td>1.3</td>
<td>21.8</td>
<td>-929</td>
<td>-6.3</td>
</tr>
<tr>
<td>100-200</td>
<td>53.9</td>
<td>25.7</td>
<td>0.4</td>
<td>12.0</td>
<td>-389</td>
<td>-1.4</td>
</tr>
<tr>
<td>200-500</td>
<td>43.9</td>
<td>29.2</td>
<td>0.1</td>
<td>1.2</td>
<td>-156</td>
<td>-0.2</td>
</tr>
<tr>
<td>500-1,000</td>
<td>47.4</td>
<td>20.3</td>
<td>0.1</td>
<td>0.8</td>
<td>-578</td>
<td>-0.3</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>44.2</td>
<td>20.1</td>
<td>0.0</td>
<td>0.3</td>
<td>-464</td>
<td>-0.1</td>
</tr>
<tr>
<td>All</td>
<td>52.0</td>
<td>12.9</td>
<td>0.9</td>
<td>100.0</td>
<td>-828</td>
<td>-3.6</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2010

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 10</td>
<td>1,828</td>
<td>1.5</td>
<td>5,005</td>
<td>-52</td>
<td>5,057</td>
<td>-1.0</td>
<td>0.1</td>
<td>0.2</td>
</tr>
<tr>
<td>10-20</td>
<td>3,440</td>
<td>8.7</td>
<td>15,831</td>
<td>-319</td>
<td>16,150</td>
<td>-2.0</td>
<td>0.8</td>
<td>1.0</td>
</tr>
<tr>
<td>20-30</td>
<td>4,298</td>
<td>11.5</td>
<td>25,378</td>
<td>344</td>
<td>25,034</td>
<td>1.4</td>
<td>1.6</td>
<td>2.0</td>
</tr>
<tr>
<td>30-40</td>
<td>3,781</td>
<td>6.3</td>
<td>35,522</td>
<td>1,870</td>
<td>33,652</td>
<td>5.3</td>
<td>2.0</td>
<td>2.3</td>
</tr>
<tr>
<td>40-50</td>
<td>45,551</td>
<td>2.9</td>
<td>45,551</td>
<td>9,369</td>
<td>41,182</td>
<td>8.7</td>
<td>2.6</td>
<td>1.1</td>
</tr>
<tr>
<td>50-75</td>
<td>63,971</td>
<td>15.2</td>
<td>63,971</td>
<td>8,434</td>
<td>55,537</td>
<td>13.2</td>
<td>10.0</td>
<td>10.9</td>
</tr>
<tr>
<td>75-100</td>
<td>88,602</td>
<td>19.4</td>
<td>88,602</td>
<td>14,792</td>
<td>73,810</td>
<td>16.7</td>
<td>15.2</td>
<td>15.8</td>
</tr>
<tr>
<td>100-200</td>
<td>136,641</td>
<td>25.5</td>
<td>136,641</td>
<td>28,709</td>
<td>107,932</td>
<td>21.0</td>
<td>30.7</td>
<td>30.3</td>
</tr>
<tr>
<td>200-500</td>
<td>289,665</td>
<td>6.5</td>
<td>289,665</td>
<td>70,661</td>
<td>219,004</td>
<td>24.4</td>
<td>16.5</td>
<td>15.6</td>
</tr>
<tr>
<td>500-1,000</td>
<td>690,857</td>
<td>1.2</td>
<td>690,857</td>
<td>167,893</td>
<td>522,964</td>
<td>24.3</td>
<td>7.1</td>
<td>6.8</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>2,811,591</td>
<td>0.6</td>
<td>2,811,591</td>
<td>764,032</td>
<td>2,047,559</td>
<td>27.2</td>
<td>13.7</td>
<td>12.5</td>
</tr>
<tr>
<td>All</td>
<td>60,204</td>
<td>100.0</td>
<td>113,658</td>
<td>22,891</td>
<td>90,767</td>
<td>20.1</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>


1. Calendar year. Baseline is current law. Proposal replaces the employer-sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.

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

3. 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.

4. 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 T09-0264
Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit
Credit Indexed by the Average Growth of CPI and Medical Expenses
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)²</th>
<th>Percent of Tax Units ¹ With Tax Cut</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>After-Tax Income ³</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
</tr>
<tr>
<td>Less than 10</td>
<td>21.3</td>
<td>0.0</td>
<td>10.4</td>
<td>7.0</td>
<td>.799</td>
<td>67.7</td>
</tr>
<tr>
<td>10-20</td>
<td>31.1</td>
<td>0.8</td>
<td>5.2</td>
<td>16.5</td>
<td>.886</td>
<td>47.1</td>
</tr>
<tr>
<td>20-30</td>
<td>41.3</td>
<td>7.5</td>
<td>3.1</td>
<td>15.0</td>
<td>-.781</td>
<td>380.3</td>
</tr>
<tr>
<td>30-40</td>
<td>56.6</td>
<td>8.9</td>
<td>3.6</td>
<td>16.6</td>
<td>-.161</td>
<td>41.4</td>
</tr>
<tr>
<td>40-50</td>
<td>68.6</td>
<td>3.8</td>
<td>3.8</td>
<td>15.2</td>
<td>-.488</td>
<td>25.7</td>
</tr>
<tr>
<td>50-75</td>
<td>69.6</td>
<td>5.3</td>
<td>2.6</td>
<td>20.5</td>
<td>-.343</td>
<td>12.9</td>
</tr>
<tr>
<td>75-100</td>
<td>56.5</td>
<td>17.3</td>
<td>1.3</td>
<td>5.3</td>
<td>-.910</td>
<td>5.2</td>
</tr>
<tr>
<td>100-200</td>
<td>59.5</td>
<td>10.2</td>
<td>1.1</td>
<td>3.2</td>
<td>-.095</td>
<td>3.7</td>
</tr>
<tr>
<td>200-500</td>
<td>41.2</td>
<td>5.6</td>
<td>0.4</td>
<td>0.4</td>
<td>.755</td>
<td>1.2</td>
</tr>
<tr>
<td>500-1,000</td>
<td>51.0</td>
<td>5.8</td>
<td>0.3</td>
<td>-1.370</td>
<td>-0.9</td>
<td></td>
</tr>
<tr>
<td>More than 1,000</td>
<td>38.0</td>
<td>5.7</td>
<td>0.1</td>
<td>0.0</td>
<td>-.991</td>
<td>-0.1</td>
</tr>
<tr>
<td>All</td>
<td>48.6</td>
<td>5.6</td>
<td>2.9</td>
<td>100.0</td>
<td>-.043</td>
<td>21.5</td>
</tr>
</tbody>
</table>

Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2010 ¹

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)²</th>
<th>Tax Units ³</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income ⁴ (Dollars)</th>
<th>Average Federal Tax Rate ⁵</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
<th>Percent of Total</th>
<th>Percent of Total</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>2,194</td>
<td>6,512</td>
<td>-1,180</td>
<td>7,692</td>
<td>-18.1</td>
<td>1.5</td>
<td>2.0</td>
<td>-2.2</td>
<td>-7.5</td>
<td>-14.4</td>
<td>-6.9</td>
</tr>
<tr>
<td>10-20</td>
<td>4,654</td>
<td>15,330</td>
<td>-1,883</td>
<td>17,212</td>
<td>-12.3</td>
<td>7.4</td>
<td>9.4</td>
<td>-7.5</td>
<td>6.9</td>
<td>-14.4</td>
<td>-6.9</td>
</tr>
<tr>
<td>20-30</td>
<td>4,789</td>
<td>25,377</td>
<td>-205</td>
<td>25,582</td>
<td>-.8</td>
<td>12.6</td>
<td>14.4</td>
<td>-0.9</td>
<td>8.6</td>
<td>-13.5</td>
<td>8.6</td>
</tr>
<tr>
<td>30-40</td>
<td>3,557</td>
<td>35,105</td>
<td>2,808</td>
<td>32,297</td>
<td>8.0</td>
<td>12.9</td>
<td>13.5</td>
<td>8.6</td>
<td>12.7</td>
<td>11.7</td>
<td>12.7</td>
</tr>
<tr>
<td>40-50</td>
<td>2,542</td>
<td>45,489</td>
<td>5,799</td>
<td>39,690</td>
<td>12.8</td>
<td>24.2</td>
<td>22.9</td>
<td>12.7</td>
<td>24.7</td>
<td>22.9</td>
<td>24.7</td>
</tr>
<tr>
<td>50-75</td>
<td>3,807</td>
<td>61,588</td>
<td>10,430</td>
<td>51,158</td>
<td>16.9</td>
<td>24.2</td>
<td>22.9</td>
<td>24.2</td>
<td>24.7</td>
<td>22.9</td>
<td>24.7</td>
</tr>
<tr>
<td>75-100</td>
<td>1,446</td>
<td>86,607</td>
<td>17,599</td>
<td>69,098</td>
<td>20.2</td>
<td>12.9</td>
<td>11.7</td>
<td>21.8</td>
<td>18.6</td>
<td>12.7</td>
<td>12.7</td>
</tr>
<tr>
<td>100-200</td>
<td>722</td>
<td>128,255</td>
<td>29,913</td>
<td>98,342</td>
<td>23.3</td>
<td>9.6</td>
<td>8.3</td>
<td>18.6</td>
<td>12.7</td>
<td>11.7</td>
<td>12.7</td>
</tr>
<tr>
<td>200-500</td>
<td>114</td>
<td>282,384</td>
<td>65,644</td>
<td>216,739</td>
<td>23.3</td>
<td>3.3</td>
<td>2.9</td>
<td>6.5</td>
<td>24.7</td>
<td>22.9</td>
<td>24.7</td>
</tr>
<tr>
<td>500-1,000</td>
<td>20</td>
<td>665,151</td>
<td>158,077</td>
<td>507,074</td>
<td>23.8</td>
<td>1.4</td>
<td>1.2</td>
<td>2.8</td>
<td>24.7</td>
<td>22.9</td>
<td>24.7</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>8</td>
<td>2,724,067</td>
<td>757,436</td>
<td>1,966,630</td>
<td>27.8</td>
<td>2.4</td>
<td>1.9</td>
<td>5.5</td>
<td>12.7</td>
<td>11.7</td>
<td>12.7</td>
</tr>
<tr>
<td>All</td>
<td>23,905</td>
<td>40,468</td>
<td>4,860</td>
<td>35,608</td>
<td>12.0</td>
<td>100.0</td>
<td>100.0</td>
<td>100.0</td>
<td>12.0</td>
<td>11.7</td>
<td>12.0</td>
</tr>
</tbody>
</table>


(1) Calendar year. Baseline is current law. Proposal replaces the employer sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.
(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 T09-0264
Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit
Credit Indexed by the Average Growth of CPI and Medical Expenses

**Distribution of Federal Tax Change by Cash Income Level, 2010**

#### Detail Table - Tax Units with Children

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units 1</th>
<th>Percent Change in After-Tax Income 2</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut With Tax Increase</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 10</td>
<td>23.9 0.1</td>
<td>13.3 6.9</td>
<td>-1,014 72.4</td>
<td>0.4 0.8</td>
<td>-16.3 38.8</td>
<td></td>
</tr>
<tr>
<td>10-20</td>
<td>32.7 1.7</td>
<td>5.3 13.0</td>
<td>-1,014 36.2</td>
<td>-0.8 -2.5</td>
<td>6.2 23.5</td>
<td></td>
</tr>
<tr>
<td>20-30</td>
<td>39.0 8.8</td>
<td>2.8 10.7</td>
<td>-1,014 63.4</td>
<td>-0.6 -1.4</td>
<td>2.9 7.4</td>
<td></td>
</tr>
<tr>
<td>30-40</td>
<td>50.6 11.8</td>
<td>2.9 11.8</td>
<td>-1,014 54.1</td>
<td>-0.6 0.5</td>
<td>2.8 2.4</td>
<td></td>
</tr>
<tr>
<td>40-50</td>
<td>64.1 6.2</td>
<td>6.2 13.9</td>
<td>-1,014 28.0</td>
<td>-0.6 1.8</td>
<td>2.9 7.5</td>
<td></td>
</tr>
<tr>
<td>50-75</td>
<td>70.2 7.3</td>
<td>2.5 28.7</td>
<td>-1,014 14.2</td>
<td>-1.0 9.9</td>
<td>2.1 12.6</td>
<td></td>
</tr>
<tr>
<td>75-100</td>
<td>66.4 20.1</td>
<td>1.0 13.4</td>
<td>-1,014 -4.7</td>
<td>0.0 13.9</td>
<td>-0.8 16.8</td>
<td></td>
</tr>
<tr>
<td>100-200</td>
<td>51.9 35.9</td>
<td>0.1 1.3</td>
<td>-1,014 -2.0</td>
<td>1.6 33.9</td>
<td>0.0 21.7</td>
<td></td>
</tr>
<tr>
<td>200-500</td>
<td>41.8 40.3</td>
<td>0.1 -0.8</td>
<td>-1,014 -3.0</td>
<td>1.0 20.3</td>
<td>0.1 25.8</td>
<td></td>
</tr>
<tr>
<td>500-1,000</td>
<td>49.3 28.1</td>
<td>0.1 0.4</td>
<td>-1,014 -0.2</td>
<td>0.4 8.3</td>
<td>0.1 25.4</td>
<td></td>
</tr>
<tr>
<td>More than 1,000</td>
<td>44.6 29.9</td>
<td>0.0 0.1</td>
<td>-1,014 0.0</td>
<td>0.8 17.1</td>
<td>0.0 28.8</td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>52.2 15.3</td>
<td>1.1 100.0</td>
<td>-1,014 -4.9</td>
<td>0.0 100.0</td>
<td>-0.9 17.9</td>
<td></td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2010

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units 4</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income 5</th>
<th>Average Federal Tax Rate 5</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
<td>Number (thousands) Percent of Total</td>
</tr>
<tr>
<td>Less than 10</td>
<td>2,636 5.4</td>
<td>6,222</td>
<td>-1,401</td>
<td>7,622</td>
<td>-22.5</td>
<td>0.4 0.6</td>
<td>0.4 0.6</td>
<td>0.4 0.6</td>
</tr>
<tr>
<td>10-20</td>
<td>5,188 10.6</td>
<td>15,502</td>
<td>-2,670</td>
<td>18,172</td>
<td>-17.2</td>
<td>1.9 2.8</td>
<td>1.9 2.8</td>
<td>1.9 2.8</td>
</tr>
<tr>
<td>20-30</td>
<td>5,640 11.5</td>
<td>25,453</td>
<td>-1,157</td>
<td>26,611</td>
<td>-4.6</td>
<td>3.4 4.4</td>
<td>3.4 4.4</td>
<td>3.4 4.4</td>
</tr>
<tr>
<td>30-40</td>
<td>4,655 9.5</td>
<td>35,329</td>
<td>1,805</td>
<td>33,524</td>
<td>5.1</td>
<td>3.9 4.6</td>
<td>3.9 4.6</td>
<td>3.9 4.6</td>
</tr>
<tr>
<td>40-50</td>
<td>4,040 8.2</td>
<td>45,565</td>
<td>4,746</td>
<td>40,818</td>
<td>10.4</td>
<td>4.4 4.8</td>
<td>4.4 4.8</td>
<td>4.4 4.8</td>
</tr>
<tr>
<td>50-75</td>
<td>8,401 17.1</td>
<td>63,085</td>
<td>9,273</td>
<td>53,812</td>
<td>14.7</td>
<td>12.6 13.3</td>
<td>12.6 13.3</td>
<td>12.6 13.3</td>
</tr>
<tr>
<td>75-100</td>
<td>7,072 14.4</td>
<td>88,185</td>
<td>15,554</td>
<td>72,631</td>
<td>17.6</td>
<td>14.9 15.1</td>
<td>14.9 15.1</td>
<td>14.9 15.1</td>
</tr>
<tr>
<td>100-200</td>
<td>8,656 17.6</td>
<td>136,045</td>
<td>29,609</td>
<td>106,436</td>
<td>21.8</td>
<td>28.0 27.0</td>
<td>28.0 27.0</td>
<td>28.0 27.0</td>
</tr>
<tr>
<td>200-500</td>
<td>2,094 4.3</td>
<td>286,217</td>
<td>72,825</td>
<td>213,392</td>
<td>25.4</td>
<td>14.3 13.1</td>
<td>14.3 13.1</td>
<td>14.3 13.1</td>
</tr>
<tr>
<td>500-1,000</td>
<td>358 0.7</td>
<td>685,931</td>
<td>174,787</td>
<td>511,144</td>
<td>23.5</td>
<td>5.8 5.4</td>
<td>5.8 5.4</td>
<td>5.8 5.4</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>156 0.3</td>
<td>2,581,627</td>
<td>828,883</td>
<td>2,052,744</td>
<td>28.8</td>
<td>10.7 9.4</td>
<td>10.7 9.4</td>
<td>10.7 9.4</td>
</tr>
<tr>
<td>All</td>
<td>49,010 100.0</td>
<td>85,705</td>
<td>16,163</td>
<td>69,542</td>
<td>18.9</td>
<td>100.0 100.0</td>
<td>100.0 100.0</td>
<td>100.0 100.0</td>
</tr>
</tbody>
</table>


Note:
1. Calendar year. Baseline is current law. Proposal replaces the employer sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.
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 both filing and non-filing units, but excludes those that are dependents of other tax units.
Table T09-0264
Replace Employer Sponsored Health Insurance Income and Payroll Tax Exclusion, with Refundable Credit Credit Indexed by the Average Growth of CPI and Medical Expenses
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars) ²</th>
<th>Percent of Tax Units ¹ With Tax Cut</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Increase</td>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points) Under the Proposal</td>
<td>Change (% Points) Under the Proposal</td>
</tr>
<tr>
<td>Less than 10</td>
<td>6.3</td>
<td>0.1</td>
<td>3.1</td>
<td>5.2</td>
<td>-177 -118.8</td>
<td>-0.1</td>
</tr>
<tr>
<td>10-20</td>
<td>5.1</td>
<td>0.1</td>
<td>0.7</td>
<td>9.3</td>
<td>-109 -33.3</td>
<td>-0.2</td>
</tr>
<tr>
<td>20-30</td>
<td>7.1</td>
<td>0.1</td>
<td>0.6</td>
<td>10.9</td>
<td>-148 -19.0</td>
<td>-0.2</td>
</tr>
<tr>
<td>30-40</td>
<td>9.8</td>
<td>0.6</td>
<td>7.1</td>
<td>-196 -14.4</td>
<td>-1.0 -0.8</td>
<td>-0.1</td>
</tr>
<tr>
<td>40-50</td>
<td>12.7</td>
<td>2.9</td>
<td>0.5</td>
<td>5.6</td>
<td>-206 -8.8</td>
<td>-0.1</td>
</tr>
<tr>
<td>50-75</td>
<td>19.8</td>
<td>5.4</td>
<td>0.5</td>
<td>20.9</td>
<td>-292 -4.9</td>
<td>-0.3</td>
</tr>
<tr>
<td>75-100</td>
<td>25.1</td>
<td>6.4</td>
<td>0.5</td>
<td>19.5</td>
<td>-379 -3.5</td>
<td>-0.2</td>
</tr>
<tr>
<td>100-200</td>
<td>25.1</td>
<td>7.9</td>
<td>0.3</td>
<td>16.6</td>
<td>-291 -1.3</td>
<td>0.2</td>
</tr>
<tr>
<td>200-500</td>
<td>21.5</td>
<td>10.5</td>
<td>0.1</td>
<td>3.5</td>
<td>-197 -0.3</td>
<td>0.3</td>
</tr>
<tr>
<td>500-1,000</td>
<td>22.1</td>
<td>7.4</td>
<td>0.1</td>
<td>1.0</td>
<td>-288 -0.2</td>
<td>0.2</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>19.1</td>
<td>8.2</td>
<td>0.0</td>
<td>0.4</td>
<td>-210 0.0</td>
<td>0.4</td>
</tr>
<tr>
<td>All</td>
<td>14.3</td>
<td>3.3</td>
<td>0.3</td>
<td>100.0</td>
<td>-220 -1.9</td>
<td>0.0</td>
</tr>
</tbody>
</table>

Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2010 ¹

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars) ²</th>
<th>Number of Tax Units ³</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income ⁴ (Dollars)</th>
<th>Average After-Tax Income ³</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
</tr>
<tr>
<td>Less than 10</td>
<td>1,857</td>
<td>6.4</td>
<td>5,865</td>
<td>149</td>
<td>5,716</td>
<td>2.5</td>
<td>0.5</td>
<td>0.6</td>
</tr>
<tr>
<td>10-20</td>
<td>5,406</td>
<td>18.7</td>
<td>15,581</td>
<td>328</td>
<td>15,253</td>
<td>2.1</td>
<td>3.8</td>
<td>4.4</td>
</tr>
<tr>
<td>20-30</td>
<td>4,690</td>
<td>16.2</td>
<td>24,858</td>
<td>782</td>
<td>24,076</td>
<td>3.2</td>
<td>5.3</td>
<td>6.0</td>
</tr>
<tr>
<td>30-40</td>
<td>2,306</td>
<td>8.0</td>
<td>35,057</td>
<td>1,237</td>
<td>33,700</td>
<td>3.9</td>
<td>3.6</td>
<td>4.1</td>
</tr>
<tr>
<td>50-75</td>
<td>1,727</td>
<td>6.0</td>
<td>45,429</td>
<td>2,330</td>
<td>43,100</td>
<td>5.1</td>
<td>3.5</td>
<td>4.0</td>
</tr>
<tr>
<td>75-100</td>
<td>4,556</td>
<td>15.8</td>
<td>63,354</td>
<td>5,993</td>
<td>57,361</td>
<td>9.5</td>
<td>13.0</td>
<td>13.9</td>
</tr>
<tr>
<td>100-200</td>
<td>3,267</td>
<td>11.3</td>
<td>87,931</td>
<td>10,885</td>
<td>77,046</td>
<td>12.4</td>
<td>13.0</td>
<td>13.4</td>
</tr>
<tr>
<td>200-500</td>
<td>1,119</td>
<td>3.9</td>
<td>137,679</td>
<td>23,406</td>
<td>114,273</td>
<td>17.0</td>
<td>22.5</td>
<td>22.1</td>
</tr>
<tr>
<td>500-1,000</td>
<td>217</td>
<td>0.8</td>
<td>690,295</td>
<td>153,415</td>
<td>536,880</td>
<td>22.2</td>
<td>6.8</td>
<td>6.2</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>107</td>
<td>0.4</td>
<td>2,745,456</td>
<td>704,617</td>
<td>2,040,840</td>
<td>25.7</td>
<td>13.3</td>
<td>11.6</td>
</tr>
<tr>
<td>All</td>
<td>28,907</td>
<td>100.0</td>
<td>76,779</td>
<td>11,728</td>
<td>65,051</td>
<td>15.3</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

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 replaces the employer sponsored health insurance exclusion with a refundable tax credit of $2,300 for single coverage and $5,700 for family coverage in 2010. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses.
(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.