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Table T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 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	5.7
10-20	0.0	0.0	0.0	0.0	0	0.0	5.2
20-30	0.0	0.0	0.0	0.0	0	0.0	10.5
30-40	0.0	0.0	0.0	0.0	0	0.0	14.6
40-50	0.0	0.0	0.0	0.0	0	0.0	17.4
50-75	0.0	0.0	0.0	0.0	0	0.0	19.5
75-100	0.0	0.0	0.0	0.0	0	0.0	21.5
100-200	0.0	0.0	0.0	0.1	0	0.0	24.6
200-500	0.0	23.5	0.0	16.8	86	0.0	27.5
500-1,000	0.0	49.0	-0.1	24.5	702	0.1	28.5
More than 1,000	0.0	52.4	-0.2	58.5	3,187	0.1	33.4
All	0.0	1.5	0.0	100.0	20	0.0	23.5

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 21.0

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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 T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	5.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	5.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.0	0.0	10.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	14.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.6	0.0	17.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	19.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	9.6	0.0	21.5
100-200	0.0	0.0	0.0	0.1	0	0.0	0.0	25.7	0.0	24.6
200-500	0.0	23.5	0.0	16.8	86	0.1	0.0	17.2	0.0	27.5
500-1,000	0.0	49.0	-0.1	24.5	702	0.4	0.0	7.6	0.1	28.5
More than 1,000	0.0	52.4	-0.2	58.5	3,187	0.3	0.0	20.5	0.1	33.4
All	0.0	1.5	0.0	100.0	20	0.1	0.0	100.0	0.0	23.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	16,502	10.3	5,707	323	5,384	5.7	0.8	0.9	0.2
10-20	24,782	15.5	15,704	820	14,885	5.2	3.1	3.8	0.7
20-30	21,396	13.4	26,108	2,747	23,360	10.5	4.4	5.2	2.0
30-40	16,376	10.3	36,546	5,352	31,194	14.6	4.8	5.3	3.0
40-50	13,031	8.2	47,119	8,176	38,943	17.4	4.9	5.3	3.6
50-75	22,841	14.3	64,835	12,656	52,179	19.5	11.8	12.4	9.8
75-100	14,549	9.1	91,193	19,622	71,570	21.5	10.5	10.8	9.7
100-200	21,632	13.6	142,825	35,148	107,678	24.6	24.5	24.2	25.7
200-500	6,214	3.9	298,823	81,946	216,877	27.4	14.8	14.0	17.2
500-1,000	1,106	0.7	714,908	203,331	511,578	28.4	6.3	5.9	7.6
More than 1,000	582	0.4	3,132,936	1,042,576	2,090,359	33.3	14.5	12.6	20.5
All	159,683	100.0	78,831	18,524	60,307	23.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 21.0

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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 T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 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	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	0.8	0.0	8.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.9	0.0	8.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	5.8	0.0	14.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	7.0	0.0	18.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	20.5
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.3	0.0	23.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.7	0.0	25.9
100-200	0.0	0.1	0.0	0.2	0	0.0	0.0	19.0	0.0	27.0
200-500	0.0	26.2	-0.1	26.1	103	0.1	0.0	9.9	0.0	29.3
500-1,000	0.0	31.2	-0.1	21.7	482	0.2	0.0	4.3	0.1	30.9
More than 1,000	0.0	32.4	-0.1	51.9	2,022	0.2	0.0	12.1	0.1	36.2
All	0.0	0.4	0.0	100.0	5	0.0	0.0	100.0	0.0	22.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	11,828	16.8	5,698	496	5,202	8.7	2.1	2.5	0.8
10-20	15,407	21.9	15,564	1,372	14,191	8.8	7.5	8.9	2.9
20-30	11,555	16.4	25,975	3,650	22,325	14.1	9.4	10.5	5.8
30-40	7,794	11.1	36,476	6,598	29,878	18.1	8.9	9.5	7.0
40-50	6,086	8.6	47,085	9,671	37,414	20.5	9.0	9.3	8.1
50-75	9,075	12.9	63,999	14,768	49,231	23.1	18.2	18.2	18.3
75-100	3,687	5.2	89,906	23,289	66,617	25.9	10.4	10.0	11.7
100-200	3,717	5.3	138,527	37,403	101,123	27.0	16.2	15.3	19.0
200-500	813	1.2	304,431	89,157	215,274	29.3	7.8	7.1	9.9
500-1,000	144	0.2	705,182	217,152	488,030	30.8	3.2	2.9	4.3
More than 1,000	82	0.1	2,967,927	1,073,536	1,894,391	36.2	7.7	6.3	12.1
All	70,516	100.0	45,222	10,370	34,852	22.9	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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 T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	5.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	7.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	10.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	12.7
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	5.0	0.0	15.9
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	19.5
100-200	0.0	0.0	0.0	0.1	0	0.0	0.0	29.2	0.0	24.0
200-500	0.0	22.4	0.0	15.5	81	0.1	0.0	21.1	0.0	27.2
500-1,000	0.0	51.8	-0.1	25.1	733	0.4	0.0	9.4	0.1	28.2
More than 1,000	0.0	56.1	-0.2	59.2	3,358	0.3	0.1	24.4	0.1	32.9
All	0.0	3.1	0.0	100.0	44	0.1	0.0	100.0	0.0	24.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	2,146	3.5	4,820	271	4,549	5.6	0.1	0.2	0.0
10-20	3,927	6.4	16,283	551	15,731	3.4	0.8	1.0	0.1
20-30	4,789	7.8	26,261	1,851	24,410	7.1	1.6	1.9	0.5
30-40	4,393	7.1	36,653	3,670	32,983	10.0	2.0	2.4	0.8
40-50	4,045	6.6	47,276	6,017	41,259	12.7	2.4	2.7	1.2
50-75	9,552	15.5	65,950	10,504	55,446	15.9	7.8	8.7	5.0
75-100	9,065	14.7	91,849	17,861	73,988	19.5	10.3	11.0	8.1
100-200	16,793	27.3	144,302	34,685	109,617	24.0	29.9	30.1	29.3
200-500	5,188	8.4	298,013	80,914	217,100	27.2	19.1	18.4	21.1
500-1,000	925	1.5	717,165	201,632	515,533	28.1	8.2	7.8	9.4
More than 1,000	476	0.8	3,098,035	1,015,299	2,082,736	32.8	18.2	16.2	24.3
All	61,567	100.0	131,596	32,311	99,284	24.6	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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 T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	-0.7	0.0	-7.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.1	0.0	-4.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	5.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	12.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	11.1	0.0	16.5
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	26.3	0.0	19.7
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	17.2	0.0	22.7
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	18.4	0.0	25.3
200-500	0.0	47.5	-0.1	30.8	165	0.2	0.0	7.0	0.1	26.1
500-1,000	0.0	51.6	-0.2	25.4	819	0.5	0.0	2.8	0.1	26.5
More than 1,000	0.0	51.3	-0.2	43.6	3,125	0.3	0.0	6.8	0.1	33.8
All	0.0	0.4	0.0	100.0	3	0.1	0.0	100.0	0.0	16.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	2,384	9.5	6,553	-508	7,061	-7.8	1.4	1.9	-0.7
10-20	5,169	20.6	15,681	-722	16,402	-4.6	7.5	9.4	-2.1
20-30	4,739	18.9	26,253	1,302	24,951	5.0	11.5	13.1	3.5
30-40	3,847	15.3	36,526	4,543	31,983	12.4	13.0	13.6	9.8
40-50	2,550	10.2	46,982	7,729	39,252	16.5	11.1	11.1	11.1
50-75	3,705	14.8	63,981	12,615	51,366	19.7	21.9	21.0	26.3
75-100	1,493	6.0	90,488	20,544	69,944	22.7	12.5	11.5	17.3
100-200	962	3.8	134,401	33,936	100,465	25.3	11.9	10.7	18.4
200-500	161	0.6	295,681	76,874	218,807	26.0	4.4	3.9	6.9
500-1,000	27	0.1	691,245	182,364	508,882	26.4	1.7	1.5	2.7
More than 1,000	12	0.1	2,963,152	997,966	1,965,186	33.7	3.3	2.6	6.8
All	25,098	100.0	43,145	7,084	36,061	16.4	100.0	100.0	100.0

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

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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 T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	-0.2	0.0	-11.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-8.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	11.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.5	0.0	15.7
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	7.7	0.0	18.6
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	9.5	0.0	21.1
100-200	0.0	0.0	0.0	0.1	0	0.0	0.0	29.0	0.0	24.6
200-500	0.0	29.7	-0.1	17.7	107	0.1	0.0	20.5	0.0	27.8
500-1,000	0.0	65.2	-0.2	26.5	974	0.5	0.0	8.8	0.1	29.9
More than 1,000	0.0	68.2	-0.2	55.5	4,331	0.4	0.1	20.7	0.1	34.4
All	0.0	2.7	-0.1	100.0	35	0.2	0.0	100.0	0.0	23.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	2,857	5.8	6,247	-693	6,941	-11.1	0.4	0.5	-0.2
10-20	5,609	11.4	15,929	-1,298	17,227	-8.2	1.8	2.6	-0.6
20-30	5,655	11.5	26,192	844	25,347	3.2	3.0	3.9	0.4
30-40	4,911	10.0	36,543	4,178	32,365	11.4	3.7	4.3	1.8
40-50	3,915	7.9	47,207	7,404	39,803	15.7	3.8	4.2	2.5
50-75	7,394	15.0	65,203	12,114	53,089	18.6	9.9	10.5	7.7
75-100	5,702	11.6	91,892	19,398	72,495	21.1	10.7	11.1	9.5
100-200	9,573	19.4	143,664	35,273	108,390	24.6	28.1	27.9	29.0
200-500	2,895	5.9	297,024	82,464	214,560	27.8	17.6	16.7	20.5
500-1,000	477	1.0	715,114	213,070	502,044	29.8	7.0	6.4	8.7
More than 1,000	224	0.5	3,119,255	1,068,829	2,050,425	34.3	14.3	12.4	20.6
All	49,348	100.0	99,072	23,595	75,477	23.8	100.0	100.0	100.0

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

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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 T09-0443
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	3.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	4.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	6.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	8.7
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	6.8	0.0	11.6
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	15.4
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	19.6	0.0	20.6
200-500	0.0	2.8	0.0	4.1	8	0.0	0.0	18.4	0.0	26.3
500-1,000	0.0	12.6	0.0	13.3	116	0.1	0.0	9.9	0.0	27.8
More than 1,000	0.0	25.1	-0.1	82.5	1,196	0.1	0.0	32.0	0.0	33.8
All	0.0	0.3	0.0	100.0	7	0.0	0.0	100.0	0.0	19.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	2,172	6.9	6,172	212	5,961	3.4	0.6	0.7	0.1
10-20	6,748	21.5	15,836	415	15,420	2.6	4.4	5.4	0.6
20-30	5,361	17.1	25,861	1,262	24,600	4.9	5.7	6.8	1.4
30-40	3,209	10.2	36,417	2,456	33,961	6.7	4.8	5.6	1.6
40-50	2,230	7.1	47,022	4,099	42,923	8.7	4.3	5.0	1.9
50-75	4,305	13.7	65,349	7,560	57,789	11.6	11.7	12.9	6.8
75-100	2,610	8.3	90,205	13,878	76,327	15.4	9.8	10.3	7.6
100-200	3,192	10.2	143,246	29,462	113,784	20.6	18.9	18.8	19.6
200-500	1,097	3.5	306,015	80,336	225,679	26.3	13.9	12.8	18.4
500-1,000	238	0.8	718,754	199,556	519,197	27.8	7.1	6.4	9.9
More than 1,000	143	0.5	3,171,919	1,070,130	2,101,789	33.7	18.8	15.6	32.0
All	31,333	100.0	77,032	15,295	61,737	19.9	100.0	100.0	100.0

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

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

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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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(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.