

Table T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
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	17.3
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	0.1	0.0	0.1	1	0.0	24.6
200-500	0.0	31.9	-0.1	11.1	220	0.1	27.5
500-1,000	0.0	71.4	-0.4	17.9	1,983	0.3	28.7
More than 1,000	0.0	84.5	-0.7	70.3	14,842	0.5	33.7
All	0.0	2.1	-0.1	100.0	77	0.1	23.6

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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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 T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	17.3
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	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	0.1	0.0	0.1	1	0.0	-0.1	25.6	0.0	24.6
200-500	0.0	31.9	-0.1	11.1	220	0.3	0.0	17.2	0.1	27.5
500-1,000	0.0	71.4	-0.4	17.9	1,983	1.0	0.0	7.7	0.3	28.7
More than 1,000	0.0	84.5	-0.7	70.3	14,842	1.4	0.2	20.7	0.5	33.7
All	0.0	2.1	-0.1	100.0	77	0.4	0.0	100.0	0.1	23.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	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	819	14,886	5.2	3.1	3.8	0.7
20-30	21,396	13.4	26,108	2,746	23,361	10.5	4.4	5.2	2.0
30-40	16,376	10.3	36,546	5,349	31,196	14.6	4.8	5.3	3.0
40-50	13,031	8.2	47,119	8,168	38,951	17.3	4.9	5.3	3.6
50-75	22,841	14.3	64,835	12,651	52,184	19.5	11.8	12.4	9.8
75-100	14,549	9.1	91,193	19,591	71,602	21.5	10.5	10.8	9.6
100-200	21,632	13.6	142,825	35,139	107,686	24.6	24.5	24.2	25.7
200-500	6,214	3.9	298,823	81,891	216,932	27.4	14.8	14.0	17.2
500-1,000	1,106	0.7	714,908	203,500	511,408	28.5	6.3	5.9	7.6
More than 1,000	582	0.4	3,132,936	1,042,101	2,090,835	33.3	14.5	12.6	20.5
All	159,683	100.0	78,831	18,515	60,316	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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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 T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
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	8.0	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	25.8
100-200	0.0	0.3	0.0	0.2	1	0.0	0.0	19.0	0.0	27.0
200-500	0.0	44.0	-0.2	15.4	318	0.4	0.0	9.9	0.1	29.3
500-1,000	0.0	68.7	-0.4	16.5	1,930	0.9	0.0	4.3	0.3	31.3
More than 1,000	0.0	81.0	-0.7	67.1	13,725	1.3	0.1	12.2	0.5	36.5
All	0.0	0.8	-0.1	100.0	24	0.2	0.0	100.0	0.1	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-	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	11,828	16.8	5,698	496	5,203	8.7	2.1	2.5	0.8
10-20	15,407	21.9	15,564	1,371	14,193	8.8	7.5	8.9	2.9
20-30	11,555	16.4	25,975	3,649	22,326	14.1	9.4	10.5	5.8
30-40	7,794	11.1	36,476	6,595	29,881	18.1	8.9	9.5	7.0
40-50	6,086	8.6	47,085	9,655	37,429	20.5	9.0	9.3	8.1
50-75	9,075	12.9	63,999	14,755	49,244	23.1	18.2	18.2	18.3
75-100	3,687	5.2	89,906	23,167	66,739	25.8	10.4	10.0	11.7
100-200	3,717	5.3	138,527	37,361	101,165	27.0	16.2	15.3	19.0
200-500	813	1.2	304,431	88,842	215,589	29.2	7.8	7.1	9.9
500-1,000	144	0.2	705,182	218,505	486,677	31.0	3.2	2.9	4.3
More than 1,000	82	0.1	2,967,927	1,069,744	1,898,183	36.0	7.7	6.4	12.1
All	70,516	100.0	45,222	10,352	34,870	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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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 T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
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	0.1	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	0.4	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	0.1	0.0	0.1	1	0.0	-0.1	29.1	0.0	24.0
200-500	0.0	28.9	-0.1	10.4	199	0.3	-0.1	21.1	0.1	27.2
500-1,000	0.0	71.8	-0.4	18.5	1,980	1.0	0.1	9.4	0.3	28.4
More than 1,000	0.0	85.0	-0.7	70.5	14,685	1.5	0.2	24.5	0.5	33.3
All	0.0	4.2	-0.2	100.0	161	0.5	0.0	100.0	0.1	24.7

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	2,146	3.5	4,820	271	4,549	5.6	0.1	0.2	0.0
10-20	3,927	6.4	16,283	551	15,732	3.4	0.8	1.0	0.1
20-30	4,789	7.8	26,261	1,850	24,411	7.1	1.6	1.9	0.5
30-40	4,393	7.1	36,653	3,667	32,986	10.0	2.0	2.4	0.8
40-50	4,045	6.6	47,276	6,016	41,260	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	73,987	19.5	10.3	11.0	8.1
100-200	16,793	27.3	144,302	34,686	109,617	24.0	29.9	30.1	29.3
200-500	5,188	8.4	298,013	80,901	217,112	27.2	19.1	18.4	21.1
500-1,000	925	1.5	717,165	201,629	515,536	28.1	8.2	7.8	9.4
More than 1,000	476	0.8	3,098,035	1,015,333	2,082,702	32.8	18.2	16.2	24.3
All	61,567	100.0	131,596	32,310	99,285	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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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 T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
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	0.1	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	0.1	0.0	0.2	0	0.0	0.0	18.3	0.0	25.2
200-500	0.0	62.4	-0.2	21.7	394	0.5	0.0	7.0	0.1	26.1
500-1,000	0.0	68.3	-0.4	20.0	2,179	1.2	0.0	2.8	0.3	26.7
More than 1,000	0.0	85.4	-0.7	57.7	13,990	1.4	0.1	6.8	0.5	34.1
All	0.0	0.5	0.0	100.0	12	0.2	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-	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	2,384	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	7,728	39,253	16.5	11.1	11.1	11.1
50-75	3,705	14.8	63,981	12,614	51,368	19.7	21.9	21.0	26.3
75-100	1,493	6.0	90,488	20,535	69,953	22.7	12.5	11.5	17.3
100-200	962	3.8	134,401	33,897	100,504	25.2	11.9	10.7	18.4
200-500	161	0.6	295,681	76,748	218,933	26.0	4.4	3.9	6.9
500-1,000	27	0.1	691,245	182,247	508,999	26.4	1.7	1.5	2.7
More than 1,000	12	0.1	2,963,152	997,637	1,965,515	33.7	3.3	2.6	6.8
All	25,098	100.0	43,145	7,081	36,064	16.4	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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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 T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	0.1	0.0	0.1	1	0.0	-0.1	28.9	0.0	24.6
200-500	0.0	36.3	-0.1	13.2	248	0.3	0.0	20.5	0.1	27.8
500-1,000	0.0	78.9	-0.5	20.3	2,304	1.1	0.1	8.8	0.3	30.1
More than 1,000	0.0	88.3	-0.8	65.9	15,921	1.5	0.2	20.8	0.5	34.8
All	0.0	3.3	-0.2	100.0	110	0.5	0.0	100.0	0.1	23.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,857	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	4,177	32,366	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	12,113	53,090	18.6	9.9	10.5	7.7
75-100	5,702	11.6	91,892	19,395	72,497	21.1	10.7	11.1	9.5
100-200	9,573	19.4	143,664	35,273	108,391	24.6	28.1	27.9	29.0
200-500	2,895	5.9	297,024	82,458	214,566	27.8	17.6	16.7	20.5
500-1,000	477	1.0	715,114	213,067	502,047	29.8	7.0	6.4	8.7
More than 1,000	224	0.5	3,119,255	1,069,109	2,050,145	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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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 T10-0030
0.9 Percent Surcharge on Earnings and Investment Income in Excess of \$200,000 (\$250,000 Married)
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	11.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	7.5	0.0	15.2
100-200	0.0	0.0	0.0	0.1	0	0.0	-0.1	19.6	0.0	20.6
200-500	0.0	12.2	0.0	3.8	83	0.1	-0.1	18.3	0.0	26.2
500-1,000	0.0	60.8	-0.3	12.8	1,284	0.6	0.0	10.0	0.2	28.1
More than 1,000	0.0	83.9	-0.7	83.0	13,887	1.3	0.3	32.2	0.4	34.1
All	0.0	1.3	-0.1	100.0	76	0.5	0.0	100.0	0.1	19.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,172	6.9	6,172	211	5,961	3.4	0.6	0.7	0.1
10-20	6,748	21.5	15,836	412	15,424	2.6	4.4	5.4	0.6
20-30	5,361	17.1	25,861	1,260	24,602	4.9	5.7	6.8	1.4
30-40	3,209	10.2	36,417	2,446	33,971	6.7	4.8	5.6	1.6
40-50	2,230	7.1	47,022	4,069	42,953	8.7	4.3	5.0	1.9
50-75	4,305	13.7	65,349	7,533	57,817	11.5	11.7	12.9	6.8
75-100	2,610	8.3	90,205	13,715	76,490	15.2	9.8	10.3	7.5
100-200	3,192	10.2	143,246	29,445	113,801	20.6	18.9	18.8	19.7
200-500	1,097	3.5	306,015	80,095	225,920	26.2	13.9	12.8	18.4
500-1,000	238	0.8	718,754	200,351	518,403	27.9	7.1	6.4	10.0
More than 1,000	143	0.5	3,171,919	1,067,486	2,104,433	33.7	18.8	15.6	32.0
All	31,333	100.0	77,032	15,256	61,775	19.8	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 0.9% tax on earnings as defined for purposes of the Hospital Insurance Tax plus investment income. Investment income would include taxable interest, dividends, net positive capital gains, net positive income from estates and trusts, net positive income from rents, and net positive income from royalties. Tax would be imposed on earnings plus investment income in excess of \$200,000 (\$250,000 for married couples filing a joint return). The threshold would not be indexed for inflation.

(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.