Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Summary Table

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units with Tax Increase or Cut [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
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	4.7
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.9
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	9.7
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	13.9
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	16.4
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	19.1
75-100	0.0	0	*	**	0.0	0.0	0	0.0	21.5
100-200	0.0	0	0.3	296	0.0	0.1	1	0.0	24.7
200-500	0.0	0	42.3	1,117	-0.2	9.7	473	0.2	27.5
500-1,000	0.0	0	85.3	5,434	-0.9	16.4	4,633	0.7	29.9
More than 1,000	0.0	0	92.4	44,585	-2.1	73.9	41,190	1.4	37.5
All	0.0	0	2.4	7,387	-0.3	100.0	179	0.3	23.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 20.6 Proposal: 20.6

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see http://www.taxpolicycenter.org/T11-0270

(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 T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Detail Table

Cash Income Level (thousands of 2011 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	4.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	3.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	9.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	13.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	16.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.6	0.0	19.1
75-100	0.0	*	0.0	0.0	0	0.0	-0.1	9.8	0.0	21.5
100-200	0.0	0.3	0.0	0.1	1	0.0	-0.3	25.3	0.0	24.7
200-500	0.0	42.3	-0.2	9.7	473	0.6	-0.1	17.2	0.2	27.5
500-1,000	0.0	85.3	-0.9	16.4	4,633	2.3	0.1	7.7	0.7	29.9
More than 1,000	0.0	92.4	-2.1	73.9	41,190	3.8	0.6	21.3	1.4	37.5
All	0.0	2.4	-0.3	100.0	179	1.1	0.0	100.0	0.3	23.7

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

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units [3]		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	21,065	12.7	5,766	1.0	272	0.2	5,493	1.3	4.7
10-20	27,359	16.5	15,205	3.5	589	0.6	14,616	4.3	3.9
20-30	20,377	12.3	25,480	4.3	2,466	1.8	23,014	5.1	9.7
30-40	16,959	10.2	35,896	5.1	4,989	3.0	30,907	5.7	13.9
40-50	13,305	8.0	46,141	5.1	7,567	3.6	38,574	5.6	16.4
50-75	22,765	13.7	63,142	11.9	12,065	9.7	51,077	12.6	19.1
75-100	14,636	8.8	89,268	10.9	19,158	9.9	70,110	11.1	21.5
100-200	20,881	12.6	139,817	24.3	34,493	25.5	105,324	23.9	24.7
200-500	6,084	3.7	292,655	14.8	80,001	17.2	212,654	14.1	27.3
500-1,000	1,051	0.6	696,116	6.1	203,177	7.6	492,939	5.6	29.2
More than 1,000	534	0.3	3,032,367	13.5	1,096,278	20.8	1,936,090	11.2	36.2
All	166,272	100.0	72,381	100.0	16,979	100.0	55,403	100.0	23.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).
Number of AMT Taxpayers (millions). Baseline: 20.6 Proposal: 20.6
* Less than 0.05
(1) Calendar year. Baseline is current law without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see
http://www.taxpolicycenter.org/T11-0270
(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 T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 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	1.0	0.0	7.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	6.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	12.6
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.5	0.0	16.1
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.9	0.0	19.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	17.6	0.0	22.7
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.7	0.0	25.8
100-200	0.0	0.1	0.0	0.0	0	0.0	-0.1	18.0	0.0	27.3
200-500	0.0	62.5	-0.4	14.1	819	0.9	0.0	10.3	0.3	30.4
500-1,000	0.0	85.7	-1.3	16.4	5,745	2.4	0.1	4.5	0.8	34.6
More than 1,000	0.0	90.3	-2.5	69.5	43,500	3.6	0.4	13.1	1.5	42.0
All	0.0	0.8	-0.2	100.0	57	0.7	0.0	100.0	0.2	22.2

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

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units [3]		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	16,722	20.7	5,678	3.0	402	1.0	5,276	3.6	7.1
10-20	19,121	23.7	15,084	9.2	994	2.7	14,090	11.0	6.6
20-30	12,334	15.3	25,339	9.9	3,189	5.7	22,150	11.1	12.6
30-40	9,158	11.4	35,802	10.4	5,752	7.6	30,050	11.2	16.1
40-50	5,981	7.4	45,980	8.7	9,166	7.9	36,814	9.0	19.9
50-75	8,668	10.8	62,437	17.2	14,180	17.7	48,257	17.0	22.7
75-100	3,570	4.4	88,424	10.0	22,797	11.7	65,627	9.6	25.8
100-200	3,358	4.2	136,678	14.6	37,339	18.1	99,339	13.6	27.3
200-500	794	1.0	298,894	7.5	89,901	10.3	208,994	6.8	30.1
500-1,000	131	0.2	696,170	2.9	235,142	4.5	461,029	2.5	33.8
More than 1,000	74	0.1	2,952,272	6.9	1,196,065	12.7	1,756,207	5.3	40.5
All	80,622	100.0	39,043	100.0	8,603	100.0	30,440	100.0	22.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current law without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see
http://www.taxpolicycenter.org/T11-0270

(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 T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 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	3.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.4
20-30	0.0	*	0.0	0.0	0	0.0	0.0	0.2	0.0	6.0
30-40	0.0	*	0.0	0.0	0	0.0	0.0	0.7	0.0	10.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	11.5
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.4	0.0	15.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.6	0.0	19.6
100-200	0.0	*	0.0	0.0	0	0.0	-0.4	28.8	0.0	24.1
200-500	0.0	37.9	-0.2	8.7	399	0.5	-0.2	20.7	0.1	27.0
500-1,000	0.0	85.0	-0.9	16.8	4,426	2.2	0.1	9.3	0.6	29.1
More than 1,000	0.0	92.5	-2.1	74.5	39,577	3.7	0.6	24.9	1.3	36.7
All	0.0	5.4	-0.4	100.0	404	1.2	0.0	100.0	0.3	25.2

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

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units [3]		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,291	2.2	5,093	0.1	153	0.0	4,940	0.1	3.0
10-20	2,559	4.4	15,850	0.5	215	0.0	15,635	0.7	1.4
20-30	2,875	5.0	25,634	1.0	1,542	0.2	24,092	1.2	6.0
30-40	3,624	6.3	36,207	1.7	3,626	0.7	32,581	2.1	10.0
40-50	4,468	7.7	46,489	2.7	5,343	1.3	41,147	3.2	11.5
50-75	10,281	17.8	63,998	8.6	10,091	5.4	53,907	9.6	15.8
75-100	9,429	16.3	89,794	11.0	17,584	8.7	72,210	11.8	19.6
100-200	16,457	28.5	140,888	30.2	33,935	29.2	106,953	30.6	24.1
200-500	5,091	8.8	291,809	19.4	78,519	20.9	213,290	18.8	26.9
500-1,000	885	1.5	696,396	8.0	198,495	9.2	497,902	7.6	28.5
More than 1,000	440	0.8	2,988,320	17.1	1,057,209	24.3	1,931,112	14.7	35.4
All	57,802	100.0	132,789	100.0	33,102	100.0	99,688	100.0	24.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current law without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see
http://www.taxpolicycenter.org/T11-0270

(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 T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 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	-0.8	0.0	-6.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.6	0.0	-5.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.1	0.0	4.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	11.7
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.7	0.0	16.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	25.4	0.0	19.6
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	16.9	0.0	22.6
100-200	0.0	0.3	0.0	0.0	0	0.0	-0.1	19.0	0.0	25.2
200-500	0.0	72.7	-0.3	15.1	645	0.9	0.0	7.1	0.2	26.6
500-1,000	0.0	85.3	-0.9	17.1	4,595	2.4	0.1	2.9	0.7	28.7
More than 1,000	0.0	96.2	-2.2	67.7	39,899	3.8	0.2	7.4	1.4	38.3
All	0.0	0.6	-0.1	100.0	25	0.4	0.0	100.0	0.1	15.8

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

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units [3]		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,911	11.5	6,577	1.9	-436	-0.8	7,013	2.4	-6.6
10-20	5,398	21.4	15,312	8.2	-759	-2.6	16,071	10.2	-5.0
20-30	4,846	19.2	25,728	12.4	1,032	3.1	24,695	14.1	4.0
30-40	3,748	14.8	35,771	13.3	4,179	9.9	31,591	13.9	11.7
40-50	2,505	9.9	45,998	11.4	7,423	11.7	38,575	11.4	16.1
50-75	3,317	13.1	62,381	20.5	12,234	25.5	50,147	19.6	19.6
75-100	1,353	5.4	88,201	11.8	19,941	17.0	68,260	10.9	22.6
100-200	905	3.6	132,511	11.9	33,447	19.0	99,064	10.5	25.2
200-500	149	0.6	287,163	4.3	75,584	7.1	211,580	3.7	26.3
500-1,000	24	0.1	675,227	1.6	188,908	2.8	486,319	1.4	28.0
More than 1,000	11	0.0	2,859,898	3.1	1,054,657	7.2	1,805,241	2.3	36.9
All	25,256	100.0	39,986	100.0	6,297	100.0	33,689	100.0	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current law without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see
http://www.taxpolicycenter.org/T11-0270

(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 T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 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	-0.2	0.0	-10.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-9.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	10.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.5	0.0	15.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.9	0.0	18.5
75-100	0.0	*	0.0	0.0	0	0.0	-0.1	10.1	0.0	21.3
100-200	0.0	0.2	0.0	0.0	0	0.0	-0.3	29.0	0.0	24.8
200-500	0.0	43.4	-0.2	10.5	411	0.5	-0.1	20.0	0.1	27.7
500-1,000	0.0	92.8	-0.9	17.9	4,289	2.1	0.1	8.7	0.6	30.6
More than 1,000	0.0	97.7	-2.0	71.5	37,390	3.5	0.5	20.8	1.3	37.9
All	0.0	3.7	-0.3	100.0	218	1.0	0.0	100.0	0.2	24.1

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

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units [3]		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,361	6.8	5,988	0.4	-652	-0.2	6,640	0.6	-10.9
10-20	5,658	11.5	15,525	1.9	-1,426	-0.7	16,951	2.7	-9.2
20-30	5,534	11.2	25,702	3.1	543	0.3	25,159	4.0	2.1
30-40	4,844	9.8	35,836	3.8	3,856	1.7	31,980	4.4	10.8
40-50	3,945	8.0	46,072	4.0	6,970	2.5	39,102	4.4	15.1
50-75	7,372	14.9	63,539	10.2	11,782	7.9	51,757	10.9	18.5
75-100	5,840	11.8	89,617	11.4	19,062	10.2	70,555	11.8	21.3
100-200	9,226	18.7	140,522	28.2	34,831	29.3	105,690	27.9	24.8
200-500	2,749	5.6	290,144	17.4	79,912	20.1	210,232	16.5	27.5
500-1,000	450	0.9	695,662	6.8	208,546	8.6	487,116	6.3	30.0
More than 1,000	206	0.4	2,943,211	13.2	1,077,668	20.3	1,865,543	11.0	36.6
All	49,418	100.0	93,026	100.0	22,174	100.0	70,851	100.0	23.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

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 without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see http://www.taxpolicycenter.org/T11-0270

(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 T12-0090
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings and 3.8 Percent Unearned Income Medicare Contribution
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 [1]
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 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	0.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	3.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	5.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	7.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.4	0.0	12.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.1	0.0	15.9
100-200	0.0	0.1	0.0	0.0	1	0.0	-0.4	21.6	0.0	21.3
200-500	0.0	32.9	-0.2	8.1	531	0.7	-0.2	19.4	0.2	26.8
500-1,000	0.0	77.3	-1.2	16.0	5,619	2.7	0.1	9.7	0.8	30.8
More than 1,000	0.0	90.7	-2.6	75.9	49,266	4.3	0.8	29.5	1.6	39.2
All	0.0	2.0	-0.4	100.0	227	1.6	0.0	100.0	0.3	20.2

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

Cash Income Level (thousands of 2011 dollars) [2]	Tax Units [3]		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,030	8.2	6,762	0.8	60	0.0	6,702	1.0	0.9
10-20	8,603	23.2	15,150	5.0	150	0.3	14,999	6.1	1.0
20-30	4,956	13.4	25,187	4.7	763	0.7	24,424	5.7	3.0
30-40	3,838	10.4	35,853	5.2	2,094	1.5	33,760	6.1	5.8
40-50	2,823	7.6	46,514	5.0	3,303	1.8	43,211	5.8	7.1
50-75	5,216	14.1	63,113	12.5	7,549	7.5	55,563	13.7	12.0
75-100	3,053	8.2	88,974	10.3	14,139	8.3	74,835	10.8	15.9
100-200	3,858	10.4	139,885	20.5	29,724	21.9	110,161	20.1	21.3
200-500	1,285	3.5	298,833	14.6	79,485	19.5	219,348	13.4	26.6
500-1,000	239	0.7	698,342	6.4	209,173	9.6	489,169	5.6	30.0
More than 1,000	130	0.4	3,081,067	15.2	1,158,830	28.8	1,922,237	11.8	37.6
All	37,068	100.0	71,055	100.0	14,107	100.0	56,949	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

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 without the proposal. Proposal is the additional 0.9 percent HI tax on earnings and 3.8 percent unearned income Medicare contribution enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see
http://www.taxpolicycenter.org/T11-0270

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(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.