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Table T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2015 ¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶		
	With Tax Cut		With Tax Increase					Change (%)	Under the Proposal	
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase						
Lowest Quintile	0.0	0	0.0	0	0.0	0.0	0	0.0	4.0	
Second Quintile	0.0	0	0.0	0	0.0	0.0	0	0.0	11.6	
Middle Quintile	0.0	0	0.0	0	0.0	0.0	0	0.0	18.1	
Fourth Quintile	0.0	0	*	**	0.0	0.0	0	0.0	22.2	
Top Quintile	0.0	0	13.2	2,259	-0.1	99.8	298	0.1	29.4	
All	0.0	0	1.9	2,257	-0.1	100.0	43	0.1	24.1	
Addendum										
80-90	0.0	0	0.4	164	0.0	0.1	1	0.0	25.3	
90-95	0.0	0	3.1	232	0.0	0.6	7	0.0	26.5	
95-99	0.0	0	45.9	881	-0.2	27.2	404	0.1	28.6	
Top 1 Percent	0.0	0	58.7	7,170	-0.3	71.9	4,210	0.2	34.7	
Top 0.1 Percent	0.0	0	64.6	26,030	-0.3	29.5	16,806	0.2	38.1	

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

Number of AMT Taxpayers (millions). Baseline: 27.0

Proposal: 27.0

* 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 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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$19,342; 40% \$39,862; 60% \$69,074; 80% \$119,546; 90% \$169,987; 95% \$242,597; 99% \$629,809; 99.9% \$2,868,534.

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2015 ¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	4.0
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	4.2	0.0	11.6
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	10.4	0.0	18.1
Fourth Quintile	0.0	*	0.0	0.0	0	0.0	0.0	18.3	0.0	22.2
Top Quintile	0.0	13.2	-0.1	99.8	298	0.3	0.1	66.4	0.1	29.4
All	0.0	1.9	-0.1	100.0	43	0.2	0.0	100.0	0.1	24.1
Addendum										
80-90	0.0	0.4	0.0	0.1	1	0.0	0.0	14.4	0.0	25.3
90-95	0.0	3.1	0.0	0.6	7	0.0	0.0	10.4	0.0	26.5
95-99	0.0	45.9	-0.2	27.2	404	0.4	0.0	16.2	0.1	28.6
Top 1 Percent	0.0	58.7	-0.3	71.9	4,210	0.6	0.1	25.5	0.2	34.7
Top 0.1 Percent	0.0	64.6	-0.3	29.5	16,806	0.5	0.0	12.5	0.2	38.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	43,801	25.9	11,368	3.7	452	0.6	10,916	4.6	4.0	
Second Quintile	38,297	22.7	30,850	8.7	3,587	4.2	27,263	10.1	11.6	
Middle Quintile	33,246	19.7	56,491	13.8	10,208	10.4	46,283	14.9	18.1	
Fourth Quintile	27,764	16.4	97,100	19.8	21,593	18.4	75,507	20.3	22.2	
Top Quintile	24,598	14.6	301,089	54.4	88,114	66.3	212,975	50.6	29.3	
All	168,946	100.0	80,584	100.0	19,342	100.0	61,242	100.0	24.0	
Addendum										
80-90	12,369	7.3	150,582	13.7	38,056	14.4	112,526	13.5	25.3	
90-95	6,040	3.6	213,273	9.5	56,576	10.5	156,696	9.2	26.5	
95-99	4,936	2.9	375,241	13.6	106,753	16.1	268,488	12.8	28.5	
Top 1 Percent	1,253	0.7	1,918,232	17.7	660,941	25.3	1,257,291	15.2	34.5	
Top 0.1 Percent	129	0.1	8,360,965	7.9	3,165,379	12.5	5,195,586	6.5	37.9	

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

Number of AMT Taxpayers (millions). Baseline: 27.0

Proposal: 27.0

* 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 enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.7
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	3.1	0.0	10.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	8.4	0.0	16.5
Fourth Quintile	0.0	*	0.0	0.0	0	0.0	0.0	17.4	0.0	21.7
Top Quintile	0.0	10.3	-0.1	99.8	233	0.3	0.1	70.8	0.1	29.0
All	0.0	1.9	-0.1	100.0	43	0.2	0.0	100.0	0.1	24.1
Addendum										
80-90	0.0	0.2	0.0	0.1	0	0.0	0.0	15.3	0.0	24.8
90-95	0.0	4.9	0.0	1.3	12	0.0	0.0	11.6	0.0	26.3
95-99	0.0	32.8	-0.1	26.7	314	0.4	0.0	17.3	0.1	28.2
Top 1 Percent	0.0	51.9	-0.3	71.8	3,481	0.6	0.1	26.6	0.2	34.5
Top 0.1 Percent	0.0	60.4	-0.3	30.0	14,536	0.5	0.0	13.1	0.2	38.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	36,457	21.6	10,602	2.8	176	0.2	10,426	3.7	1.7	
Second Quintile	35,217	20.9	27,635	7.2	2,859	3.1	24,776	8.4	10.3	
Middle Quintile	33,605	19.9	49,901	12.3	8,219	8.5	41,682	13.5	16.5	
Fourth Quintile	31,021	18.4	84,761	19.3	18,363	17.4	66,397	19.9	21.7	
Top Quintile	31,406	18.6	254,525	58.7	73,571	70.7	180,954	54.9	28.9	
All	168,946	100.0	80,584	100.0	19,342	100.0	61,242	100.0	24.0	
Addendum										
80-90	15,725	9.3	128,613	14.9	31,926	15.4	96,687	14.7	24.8	
90-95	7,925	4.7	182,258	10.6	47,970	11.6	134,288	10.3	26.3	
95-99	6,244	3.7	320,925	14.7	90,188	17.2	230,737	13.9	28.1	
Top 1 Percent	1,512	0.9	1,668,229	18.5	572,116	26.5	1,096,113	16.0	34.3	
Top 0.1 Percent	151	0.1	7,425,020	8.3	2,811,792	13.0	4,613,228	6.8	37.9	

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

Number of AMT Taxpayers (millions). Baseline: 27.0

Proposal: 27.0

* Less than 0.05

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	5.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	4.9	0.0	9.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	12.0	0.0	16.3
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	19.9	0.0	22.3
Top Quintile	0.0	4.2	-0.1	99.8	79	0.2	0.0	61.7	0.1	30.1
All	0.0	0.5	0.0	100.0	10	0.1	0.0	100.0	0.0	22.7
Addendum										
80-90	0.0	*	0.0	0.1	0	0.0	0.0	15.2	0.0	25.9
90-95	0.0	0.2	0.0	0.1	0	0.0	0.0	11.1	0.0	27.4
95-99	0.0	14.5	-0.1	19.3	80	0.1	0.0	15.2	0.0	29.1
Top 1 Percent	0.0	36.6	-0.2	80.3	1,634	0.4	0.1	20.2	0.1	37.7
Top 0.1 Percent	0.0	45.0	-0.3	34.6	7,877	0.4	0.0	9.5	0.2	41.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	23,196	28.5	8,395	5.4	486	1.4	7,909	6.6	5.8	
Second Quintile	19,667	24.2	21,310	11.7	2,021	4.9	19,289	13.7	9.5	
Middle Quintile	15,891	19.5	37,519	16.6	6,120	12.0	31,399	18.0	16.3	
Fourth Quintile	11,931	14.7	60,761	20.2	13,551	19.9	47,209	20.3	22.3	
Top Quintile	9,954	12.2	167,534	46.5	50,303	61.7	117,231	42.0	30.0	
All	81,336	100.0	44,116	100.0	9,982	100.0	34,134	100.0	22.6	
Addendum										
80-90	5,175	6.4	92,340	13.3	23,875	15.2	68,466	12.8	25.9	
90-95	2,512	3.1	131,560	9.2	36,044	11.2	95,516	8.6	27.4	
95-99	1,882	2.3	225,150	11.8	65,362	15.2	159,788	10.8	29.0	
Top 1 Percent	385	0.5	1,132,088	12.1	425,266	20.2	706,822	9.8	37.6	
Top 0.1 Percent	34	0.0	5,399,109	5.2	2,236,722	9.5	3,162,386	3.9	41.4	

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

* Less than 0.05

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	*	0.0	0.0	0	0.0	0.0	0.1	0.0	1.7
Second Quintile	0.0	*	0.0	0.0	0	0.0	0.0	1.4	0.0	11.8
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	5.5	0.0	15.7
Fourth Quintile	0.0	*	0.0	0.0	0	0.0	0.0	15.6	0.0	21.2
Top Quintile	0.0	13.2	-0.2	99.8	315	0.4	0.1	77.3	0.1	28.7
All	0.0	4.4	-0.1	100.0	105	0.3	0.0	100.0	0.1	25.5
Addendum										
80-90	0.0	0.1	0.0	0.0	0	0.0	0.0	15.6	0.0	24.4
90-95	0.0	6.6	0.0	1.4	16	0.0	0.0	12.5	0.0	26.0
95-99	0.0	40.3	-0.2	27.5	417	0.4	0.0	19.1	0.1	28.0
Top 1 Percent	0.0	57.0	-0.3	71.0	4,127	0.7	0.1	30.1	0.2	33.7
Top 0.1 Percent	0.0	65.4	-0.3	29.2	16,713	0.6	0.0	14.7	0.2	37.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	4,463	7.6	15,631	0.8	269	0.1	15,362	1.1	1.7	
Second Quintile	6,865	11.7	39,057	3.1	4,592	1.4	34,465	3.7	11.8	
Middle Quintile	11,932	20.3	64,653	8.9	10,148	5.5	54,505	10.1	15.7	
Fourth Quintile	15,574	26.5	104,032	18.8	22,043	15.6	81,989	19.8	21.2	
Top Quintile	19,635	33.4	302,339	68.7	86,410	77.2	215,929	65.8	28.6	
All	58,870	100.0	146,762	100.0	37,312	100.0	109,450	100.0	25.4	
Addendum										
80-90	9,415	16.0	149,979	16.3	36,599	15.7	113,380	16.6	24.4	
90-95	5,079	8.6	208,633	12.3	54,206	12.5	154,427	12.2	26.0	
95-99	4,077	6.9	367,942	17.4	102,622	19.1	265,320	16.8	27.9	
Top 1 Percent	1,065	1.8	1,845,234	22.7	618,357	30.0	1,226,876	20.3	33.5	
Top 0.1 Percent	108	0.2	7,994,782	10.0	2,966,169	14.6	5,028,613	8.5	37.1	

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

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.3	0.0	-5.4
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	13.8	0.0	9.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	25.9	0.0	18.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	27.7	0.0	22.5
Top Quintile	0.0	9.6	-0.1	99.7	154	0.3	0.1	35.8	0.1	27.7
All	0.0	0.5	0.0	100.0	8	0.1	0.0	100.0	0.0	16.9
Addendum										
80-90	0.0	0.3	0.0	0.2	1	0.0	0.0	13.5	0.0	25.5
90-95	0.0	7.3	0.0	2.3	20	0.0	0.0	5.4	0.0	26.0
95-99	0.0	43.5	-0.2	37.1	384	0.5	0.0	7.7	0.1	26.6
Top 1 Percent	0.0	60.4	-0.4	60.1	3,455	0.7	0.1	9.2	0.2	34.6
Top 0.1 Percent	0.0	55.8	-0.3	21.3	14,217	0.5	0.0	4.3	0.2	38.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	8,554	32.8	13,984	10.3	-749	-3.3	14,733	13.0	-5.4	
Second Quintile	8,234	31.5	33,302	23.5	3,310	13.9	29,991	25.5	9.9	
Middle Quintile	5,041	19.3	54,971	23.8	10,109	25.9	44,861	23.4	18.4	
Fourth Quintile	2,893	11.1	83,770	20.8	18,830	27.7	64,940	19.4	22.5	
Top Quintile	1,307	5.0	194,776	21.8	53,792	35.7	140,984	19.0	27.6	
All	26,121	100.0	44,620	100.0	7,532	100.0	37,088	100.0	16.9	
Addendum										
80-90	840	3.2	124,047	8.9	31,600	13.5	92,447	8.0	25.5	
90-95	238	0.9	171,264	3.5	44,550	5.4	126,715	3.1	26.0	
95-99	194	0.7	293,736	4.9	77,686	7.7	216,050	4.3	26.5	
Top 1 Percent	35	0.1	1,501,783	4.5	516,270	9.2	985,513	3.6	34.4	
Top 0.1 Percent	3	0.0	7,219,902	1.9	2,765,887	4.2	4,454,015	1.4	38.3	

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 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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$13,687; 40% \$26,567; 60% \$44,163; 80% \$72,423; 90% \$104,181; 95% \$147,975; 99% \$384,375; 99.9% \$1,764,281.

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-6.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	3.6	0.0	10.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	10.3	0.0	19.0
Fourth Quintile	0.0	*	0.0	0.0	0	0.0	-0.1	21.4	0.0	23.6
Top Quintile	0.0	21.1	-0.2	99.8	468	0.5	0.1	65.4	0.1	30.0
All	0.0	3.5	-0.1	100.0	78	0.3	0.0	100.0	0.1	24.6
Addendum										
80-90	0.0	0.5	0.0	0.1	1	0.0	-0.1	15.7	0.0	26.2
90-95	0.0	17.8	0.0	2.3	45	0.1	0.0	10.6	0.0	27.4
95-99	0.0	69.5	-0.3	34.3	848	0.7	0.1	16.0	0.2	29.3
Top 1 Percent	0.0	76.3	-0.5	63.1	6,603	0.9	0.1	23.1	0.3	35.6
Top 0.1 Percent	0.0	78.2	-0.4	23.2	25,899	0.7	0.0	10.7	0.3	38.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,299	20.5	14,919	3.0	-1,018	-0.8	15,937	4.2	-6.8	
Second Quintile	10,995	21.9	37,962	8.1	4,133	3.6	33,829	9.6	10.9	
Middle Quintile	10,131	20.2	67,712	13.3	12,884	10.4	54,828	14.3	19.0	
Fourth Quintile	10,153	20.2	112,761	22.3	26,573	21.4	86,188	22.5	23.6	
Top Quintile	8,372	16.7	329,225	53.6	98,261	65.3	230,964	49.8	29.9	
All	50,185	100.0	102,460	100.0	25,095	100.0	77,365	100.0	24.5	
Addendum										
80-90	4,416	8.8	171,499	14.7	44,941	15.8	126,558	14.4	26.2	
90-95	1,992	4.0	245,849	9.5	67,225	10.6	178,624	9.2	27.3	
95-99	1,588	3.2	434,482	13.4	126,471	16.0	308,011	12.6	29.1	
Top 1 Percent	375	0.8	2,183,049	15.9	771,296	23.0	1,411,753	13.6	35.3	
Top 0.1 Percent	35	0.1	10,034,824	6.9	3,828,259	10.7	6,206,564	5.6	38.2	

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 enacted by the health reform legislation. For a description of TPC's current law and current policy baselines, see

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$13,687; 40% \$26,567; 60% \$44,163; 80% \$72,423; 90% \$104,181; 95% \$147,975; 99% \$384,375; 99.9% \$1,764,281.

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

(5) 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.

(6) 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 T12-0099
Health Reform Act's Additional 0.9 Percent HI Tax on Earnings
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	0.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.0
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	4.2	0.0	6.7
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	10.9	0.0	13.9
Top Quintile	0.0	2.3	0.0	99.9	78	0.1	0.0	84.1	0.0	28.2
All	0.0	0.4	0.0	100.0	14	0.1	0.0	100.0	0.0	20.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	11.7	0.0	19.5
90-95	0.0	*	0.0	0.0	0	0.0	0.0	10.8	0.0	22.8
95-99	0.0	4.1	0.0	7.3	25	0.0	0.0	21.0	0.0	27.1
Top 1 Percent	0.0	20.2	-0.1	92.6	1,069	0.2	0.1	40.6	0.1	35.7
Top 0.1 Percent	0.0	38.1	-0.2	52.3	6,014	0.2	0.0	19.9	0.1	39.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,748	17.4	10,638	2.4	86	0.1	10,552	3.0	0.8	
Second Quintile	9,924	25.5	22,647	7.4	443	0.7	22,204	9.1	2.0	
Middle Quintile	8,724	22.4	44,646	12.8	3,000	4.2	41,646	15.0	6.7	
Fourth Quintile	6,359	16.4	77,029	16.1	10,730	10.9	66,299	17.5	13.9	
Top Quintile	7,090	18.2	263,589	61.4	74,228	84.1	189,361	55.6	28.2	
All	38,882	100.0	78,233	100.0	16,103	100.0	62,130	100.0	20.6	
Addendum										
80-90	3,205	8.2	117,227	12.4	22,883	11.7	94,343	12.5	19.5	
90-95	1,775	4.6	166,728	9.7	38,078	10.8	128,650	9.5	22.8	
95-99	1,634	4.2	296,750	15.9	80,476	21.0	216,274	14.6	27.1	
Top 1 Percent	476	1.2	1,495,891	23.4	533,088	40.6	962,803	19.0	35.6	
Top 0.1 Percent	48	0.1	6,639,891	10.5	2,597,428	19.9	4,042,463	8.0	39.1	

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 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

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(5) 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.

(6) 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.