

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

**Table T12-0102**  
**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, 2015 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	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	5.0
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.8
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	9.6
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	13.8
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	16.7
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	19.2
75-100	0.0	0	*	**	0.0	0.0	0	0.0	21.8
100-200	0.0	0	0.5	229	0.0	0.1	1	0.0	25.0
200-500	0.0	0	48.7	1,193	-0.3	11.0	581	0.2	27.9
500-1,000	0.0	0	86.8	6,134	-1.0	17.0	5,321	0.7	29.9
More than 1,000	0.0	0	93.0	47,765	-2.2	71.9	44,439	1.4	36.0
All	0.0	0	3.1	7,232	-0.4	100.0	221	0.3	24.1

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 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 T12-0102**  
**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, 2015 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	5.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	9.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.6	0.0	13.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.3	0.0	16.7
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.3	0.0	19.2
75-100	0.0	*	0.0	0.0	0	0.0	-0.1	9.2	0.0	21.8
100-200	0.0	0.5	0.0	0.1	1	0.0	-0.3	26.6	0.0	25.0
200-500	0.0	48.7	-0.3	11.0	581	0.7	-0.1	18.3	0.2	27.9
500-1,000	0.0	86.8	-1.0	17.0	5,321	2.5	0.1	7.9	0.7	29.9
More than 1,000	0.0	93.0	-2.2	71.9	44,439	4.2	0.6	20.5	1.4	36.0
All	0.0	3.1	-0.4	100.0	221	1.2	0.0	100.0	0.3	24.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	18,828	11.1	5,900	0.8	292	0.2	5,608	1.0	5.0
10-20	26,753	15.8	15,859	3.1	605	0.5	15,255	3.9	3.8
20-30	20,164	11.9	26,538	3.9	2,548	1.6	23,990	4.7	9.6
30-40	16,562	9.8	37,305	4.5	5,161	2.6	32,144	5.1	13.8
40-50	13,738	8.1	47,821	4.8	7,960	3.4	39,861	5.3	16.7
50-75	24,031	14.2	65,604	11.6	12,625	9.4	52,979	12.3	19.2
75-100	14,893	8.8	92,846	10.2	20,198	9.3	72,648	10.4	21.8
100-200	23,887	14.1	145,539	25.5	36,407	26.9	109,132	25.1	25.0
200-500	7,059	4.2	305,065	15.8	84,495	18.4	220,569	15.0	27.7
500-1,000	1,187	0.7	726,148	6.3	211,671	7.8	514,477	5.9	29.2
More than 1,000	603	0.4	3,088,329	13.7	1,067,710	19.9	2,020,618	11.8	34.6
All	168,946	100.0	80,584	100.0	19,165	100.0	61,419	100.0	23.8

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 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 T12-0102**  
**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, 2015 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	7.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.4	0.0	6.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	4.9	0.0	12.1
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.5	0.0	15.8
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.4	0.0	19.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	17.4	0.0	22.9
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.8	0.0	25.9
100-200	0.0	0.5	0.0	0.0	0	0.0	-0.2	20.2	0.0	27.6
200-500	0.0	67.3	-0.5	15.4	1,009	1.1	0.0	11.1	0.3	31.1
500-1,000	0.0	83.8	-1.3	17.5	6,420	2.7	0.1	4.9	0.9	33.7
More than 1,000	0.0	93.1	-2.6	67.0	48,388	4.1	0.4	12.6	1.6	40.1
All	0.0	1.1	-0.2	100.0	74	0.8	0.0	100.0	0.2	22.7

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,874	18.3	5,819	2.4	425	0.8	5,393	2.9	7.3
10-20	18,897	23.2	15,738	8.3	1,015	2.4	14,723	10.0	6.5
20-30	12,463	15.3	26,424	9.2	3,191	4.9	23,232	10.4	12.1
30-40	9,026	11.1	37,254	9.4	5,884	6.6	31,370	10.2	15.8
40-50	6,458	7.9	47,583	8.6	9,251	7.4	38,331	8.9	19.4
50-75	9,524	11.7	65,053	17.3	14,867	17.6	50,185	17.2	22.9
75-100	4,046	5.0	91,748	10.4	23,734	11.9	68,014	9.9	25.9
100-200	4,174	5.1	142,151	16.5	39,250	20.3	102,901	15.4	27.6
200-500	926	1.1	311,980	8.1	96,080	11.0	215,900	7.2	30.8
500-1,000	165	0.2	715,451	3.3	234,785	4.8	480,666	2.9	32.8
More than 1,000	84	0.1	3,035,414	7.1	1,169,216	12.2	1,866,198	5.6	38.5
All	81,336	100.0	44,116	100.0	9,917	100.0	34,199	100.0	22.5

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 T12-0102**  
**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, 2015 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	3.9
10-20	0.0	*	0.0	0.0	0	0.1	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	6.5
30-40	0.0	*	0.0	0.0	0	0.0	0.0	0.5	0.0	9.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	11.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.7	0.0	15.4
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.5	0.0	19.6
100-200	0.0	*	0.0	0.0	0	0.0	-0.4	29.9	0.0	24.4
200-500	0.0	44.5	-0.2	9.9	490	0.6	-0.2	22.3	0.2	27.4
500-1,000	0.0	87.0	-1.0	17.3	5,099	2.5	0.1	9.5	0.7	29.3
More than 1,000	0.0	92.9	-2.1	72.8	42,701	4.1	0.7	24.2	1.4	35.3
All	0.0	6.7	-0.5	100.0	494	1.3	0.0	100.0	0.3	25.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,193	2.0	5,175	0.1	202	0.0	4,974	0.1	3.9
10-20	2,308	3.9	16,515	0.4	234	0.0	16,280	0.6	1.4
20-30	2,817	4.8	26,670	0.9	1,729	0.2	24,941	1.1	6.5
30-40	3,184	5.4	37,640	1.4	3,736	0.6	33,904	1.7	9.9
40-50	4,125	7.0	48,277	2.3	5,762	1.1	42,515	2.7	11.9
50-75	10,125	17.2	66,252	7.8	10,209	4.8	56,043	8.8	15.4
75-100	8,981	15.3	93,522	9.7	18,342	7.6	75,180	10.4	19.6
100-200	18,369	31.2	146,871	31.2	35,789	30.2	111,082	31.6	24.4
200-500	5,889	10.0	304,115	20.7	82,777	22.4	221,338	20.2	27.2
500-1,000	983	1.7	728,319	8.3	207,933	9.4	520,386	7.9	28.6
More than 1,000	495	0.8	3,052,733	17.5	1,034,092	23.6	2,018,641	15.5	33.9
All	58,870	100.0	146,762	100.0	36,924	100.0	109,838	100.0	25.2

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

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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) 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 T12-0102**  
**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, 2015 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-0.6	0.0	-6.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.1	0.0	-5.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	4.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	12.0
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.0	0.0	16.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	25.5	0.0	20.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	16.8	0.0	22.9
100-200	0.0	0.2	0.0	0.0	0	0.0	-0.1	20.5	0.0	25.7
200-500	0.0	79.0	-0.4	17.0	772	1.0	0.0	7.5	0.3	26.8
500-1,000	0.0	91.3	-1.1	17.2	5,373	2.7	0.1	2.8	0.8	29.0
More than 1,000	0.0	95.7	-2.3	65.7	43,857	4.2	0.3	6.9	1.5	36.8
All	0.0	0.7	-0.1	100.0	32	0.4	0.0	100.0	0.1	16.9

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,630	10.1	6,699	1.5	-437	-0.6	7,136	1.9	-6.5
10-20	5,290	20.3	15,982	7.3	-797	-2.2	16,779	9.2	-5.0
20-30	4,577	17.5	26,748	10.5	1,144	2.7	25,604	12.1	4.3
30-40	3,986	15.3	37,118	12.7	4,451	9.1	32,666	13.4	12.0
40-50	2,750	10.5	47,741	11.3	7,851	11.0	39,890	11.3	16.4
50-75	3,859	14.8	65,204	21.6	13,011	25.6	52,193	20.8	20.0
75-100	1,567	6.0	91,930	12.4	21,075	16.8	70,855	11.5	22.9
100-200	1,144	4.4	137,276	13.5	35,325	20.6	101,950	12.0	25.7
200-500	185	0.7	297,897	4.7	79,122	7.5	218,775	4.2	26.6
500-1,000	27	0.1	706,379	1.6	199,713	2.7	506,666	1.4	28.3
More than 1,000	13	0.1	2,940,222	3.2	1,037,074	6.7	1,903,148	2.5	35.3
All	26,121	100.0	44,620	100.0	7,508	100.0	37,112	100.0	16.8

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

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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.

**Table T12-0102**  
**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, 2015 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-10.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-9.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	11.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.4	0.0	15.6
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.4	0.0	18.8
75-100	0.0	*	0.0	0.0	0	0.0	-0.1	9.1	0.0	21.6
100-200	0.0	0.2	0.0	0.0	1	0.0	-0.3	30.1	0.0	25.2
200-500	0.0	48.9	-0.2	11.8	485	0.6	-0.1	21.3	0.2	28.0
500-1,000	0.0	94.2	-0.9	17.9	4,808	2.2	0.1	8.6	0.7	30.6
More than 1,000	0.0	97.9	-2.1	70.2	41,034	3.8	0.5	19.9	1.3	36.6
All	0.0	4.5	-0.3	100.0	261	1.1	0.0	100.0	0.3	24.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,055	6.1	6,104	0.4	-647	-0.2	6,751	0.5	-10.6
10-20	5,354	10.7	16,179	1.7	-1,483	-0.6	17,661	2.4	-9.2
20-30	5,205	10.4	26,687	2.7	647	0.3	26,039	3.5	2.4
30-40	4,865	9.7	37,231	3.5	4,140	1.6	33,091	4.1	11.1
40-50	4,063	8.1	47,981	3.8	7,481	2.4	40,500	4.2	15.6
50-75	7,481	14.9	66,213	9.6	12,469	7.5	53,743	10.3	18.8
75-100	5,727	11.4	93,379	10.4	20,127	9.2	73,252	10.8	21.6
100-200	10,299	20.5	146,387	29.3	36,954	30.4	109,433	29.0	25.2
200-500	3,188	6.4	301,180	18.7	83,961	21.4	217,219	17.8	27.9
500-1,000	488	1.0	726,899	6.9	217,550	8.5	509,350	6.4	29.9
More than 1,000	225	0.5	3,052,860	13.3	1,077,045	19.3	1,975,815	11.4	35.3
All	50,185	100.0	102,460	100.0	24,912	100.0	77,548	100.0	24.3

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 T12-0102**  
**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, 2015 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	1.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	6.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	7.6
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.9	0.0	11.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.6	0.0	16.3
100-200	0.0	0.3	0.0	0.1	2	0.0	-0.4	21.6	0.0	21.3
200-500	0.0	41.6	-0.3	9.4	718	0.8	-0.2	20.4	0.2	27.5
500-1,000	0.0	78.9	-1.3	17.3	6,584	3.1	0.1	10.5	0.9	30.5
More than 1,000	0.0	92.5	-2.6	73.3	52,265	4.7	0.8	29.1	1.7	37.2
All	0.0	2.6	-0.5	100.0	290	1.8	0.0	100.0	0.4	20.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,834	7.3	6,863	0.6	65	0.0	6,798	0.8	1.0
10-20	8,975	23.1	15,942	4.7	142	0.2	15,800	5.8	0.9
20-30	5,212	13.4	26,318	4.5	750	0.6	25,568	5.5	2.9
30-40	3,903	10.0	37,346	4.8	2,242	1.4	35,104	5.7	6.0
40-50	2,851	7.3	47,663	4.5	3,626	1.7	44,037	5.2	7.6
50-75	5,623	14.5	65,129	12.0	7,674	7.0	57,455	13.3	11.8
75-100	3,151	8.1	92,429	9.6	15,035	7.7	77,394	10.1	16.3
100-200	4,366	11.2	145,274	20.9	30,949	22.0	114,324	20.6	21.3
200-500	1,477	3.8	315,054	15.3	85,784	20.6	229,271	14.0	27.2
500-1,000	296	0.8	730,232	7.1	215,874	10.4	514,359	6.3	29.6
More than 1,000	158	0.4	3,102,318	16.1	1,102,696	28.3	1,999,621	13.0	35.5
All	38,882	100.0	78,233	100.0	15,827	100.0	62,406	100.0	20.2

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>

(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.