

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

**Table T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	4.8
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	4.1
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	8.2
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	13.3
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	17.4
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	20.2
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	23.4
100-200	0.0	0	2.2	284	0.0	0.4	6	0.0	26.7
200-500	0.0	0	60.1	1,503	-0.4	17.4	904	0.3	30.1
500-1,000	0.0	0	85.4	6,734	-0.9	14.2	5,750	0.6	30.8
More than 1,000	0.0	0	91.8	48,128	-2.0	68.0	44,201	1.3	37.3
All	0.0	0	4.1	6,019	-0.3	100.0	248	0.2	25.7

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

Number of AMT Taxpayers (millions). Baseline: 54.9

Proposal: 54.9

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law without the proposal. Proposal is the 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 T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	0.1	0.0	4.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	4.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	8.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	13.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	17.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.5	0.0	20.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.9	0.0	23.4
100-200	0.0	2.2	0.0	0.4	6	0.0	-0.3	30.9	0.0	26.7
200-500	0.0	60.1	-0.4	17.4	904	0.8	0.0	19.8	0.3	30.1
500-1,000	0.0	85.4	-0.9	14.2	5,750	2.1	0.1	6.5	0.6	30.8
More than 1,000	0.0	91.8	-2.0	68.0	44,201	3.6	0.5	18.5	1.3	37.3
All	0.0	4.1	-0.3	100.0	248	0.9	0.0	100.0	0.2	25.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2022 <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	14,020	7.8	6,574	0.5	313	0.1	6,261	0.6	4.8
10-20	25,094	14.0	19,337	2.6	790	0.4	18,548	3.4	4.1
20-30	21,319	11.9	31,014	3.6	2,548	1.2	28,466	4.4	8.2
30-40	17,728	9.9	43,138	4.1	5,728	2.2	37,410	4.8	13.3
40-50	14,740	8.2	56,579	4.5	9,830	3.1	46,749	5.0	17.4
50-75	25,827	14.5	78,008	10.9	15,746	8.6	62,262	11.6	20.2
75-100	17,037	9.5	106,363	9.8	24,897	9.0	81,467	10.0	23.4
100-200	31,100	17.4	177,153	29.7	47,266	31.2	129,887	29.2	26.7
200-500	8,504	4.8	368,495	16.9	109,888	19.8	258,607	15.9	29.8
500-1,000	1,095	0.6	908,585	5.4	274,497	6.4	634,088	5.0	30.2
More than 1,000	682	0.4	3,452,797	12.7	1,244,947	18.0	2,207,850	10.9	36.1
All	178,798	100.0	103,787	100.0	26,385	100.0	77,402	100.0	25.4

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

Number of AMT Taxpayers (millions). Baseline: 54.9

Proposal: 54.9

\* Less than 0.05

(1) Calendar year. Baseline is current law without the proposal. Proposal is the 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 T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	0.5	0.0	7.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	6.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	9.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	5.3	0.0	14.5
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.0	0.0	18.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	16.9	0.0	23.9
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	13.7	0.0	27.3
100-200	0.0	8.4	0.0	1.6	25	0.1	-0.2	23.1	0.0	29.8
200-500	0.0	75.8	-0.7	23.1	1,737	1.4	0.1	12.1	0.5	33.8
500-1,000	0.0	81.5	-1.4	14.7	8,036	2.7	0.1	4.1	0.9	34.6
More than 1,000	0.0	90.5	-2.7	60.7	56,786	3.9	0.4	11.7	1.6	42.0
All	0.0	1.8	-0.2	100.0	102	0.7	0.0	100.0	0.2	24.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2022 <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	10,578	12.6	6,489	1.4	501	0.5	5,987	1.7	7.7
10-20	17,526	20.8	19,219	6.8	1,307	2.0	17,912	8.4	6.8
20-30	14,174	16.8	30,914	8.9	2,947	3.6	27,966	10.6	9.5
30-40	9,993	11.9	43,064	8.7	6,237	5.3	36,828	9.8	14.5
40-50	7,767	9.2	56,450	8.9	10,654	7.0	45,796	9.5	18.9
50-75	10,816	12.8	77,556	17.0	18,495	17.0	59,061	17.0	23.9
75-100	5,652	6.7	105,210	12.1	28,717	13.8	76,493	11.5	27.3
100-200	5,400	6.4	170,176	18.7	50,638	23.3	119,538	17.2	29.8
200-500	1,142	1.4	370,240	8.6	123,458	12.0	246,782	7.5	33.4
500-1,000	157	0.2	889,461	2.8	299,610	4.0	589,851	2.5	33.7
More than 1,000	92	0.1	3,599,112	6.7	1,455,895	11.4	2,143,218	5.3	40.5
All	84,243	100.0	58,478	100.0	13,948	100.0	44,530	100.0	23.9

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 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 T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	6.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	6.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	10.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	12.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	3.7	0.0	15.4
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.0	0.0	20.5
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.4	34.8	0.0	25.9
200-500	0.0	57.0	-0.3	15.9	745	0.7	-0.1	24.2	0.2	29.5
500-1,000	0.0	86.0	-0.8	14.4	5,300	2.0	0.1	7.8	0.6	30.2
More than 1,000	0.0	91.8	-1.9	69.7	41,034	3.4	0.5	21.9	1.2	36.4
All	0.0	8.5	-0.4	100.0	531	1.1	0.0	100.0	0.3	27.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2022 <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	1,001	1.6	5,553	0.1	352	0.0	5,202	0.1	6.3
10-20	1,796	2.9	19,858	0.3	336	0.0	19,522	0.4	1.7
20-30	2,390	3.8	31,340	0.6	2,169	0.2	29,171	0.8	6.9
30-40	2,874	4.6	43,693	1.1	4,570	0.4	39,123	1.3	10.5
40-50	3,256	5.2	56,872	1.6	7,281	0.8	49,591	1.9	12.8
50-75	9,684	15.5	78,736	6.5	12,126	3.7	66,610	7.6	15.4
75-100	8,677	13.9	107,272	8.0	21,991	6.1	85,281	8.7	20.5
100-200	23,755	38.0	179,515	36.5	46,543	35.2	132,972	37.0	25.9
200-500	7,080	11.3	368,098	22.3	107,688	24.3	260,410	21.6	29.3
500-1,000	904	1.5	912,057	7.1	270,085	7.8	641,972	6.8	29.6
More than 1,000	564	0.9	3,394,581	16.4	1,194,451	21.4	2,200,130	14.5	35.2
All	62,499	100.0	186,765	100.0	50,272	100.0	136,493	100.0	26.9

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 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 T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	-0.4	0.0	-7.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.4	0.0	-4.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	4.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	7.2	0.0	12.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	10.0	0.0	17.5
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	24.1	0.0	21.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	18.7	0.0	24.3
100-200	0.0	6.2	0.0	2.1	14	0.0	-0.1	24.0	0.0	27.5
200-500	0.0	76.1	-0.4	20.0	1,021	1.0	0.0	7.3	0.3	29.2
500-1,000	0.0	87.6	-0.8	11.7	5,166	2.0	0.0	2.1	0.6	29.4
More than 1,000	0.0	98.0	-2.2	66.2	47,126	3.7	0.2	6.5	1.4	39.0
All	0.0	1.1	-0.1	100.0	38	0.4	0.0	100.0	0.1	19.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2022 <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	2,320	7.9	7,449	1.0	-585	-0.4	8,034	1.4	-7.9
10-20	5,535	18.9	19,522	6.4	-799	-1.4	20,321	8.2	-4.1
20-30	4,474	15.2	31,117	8.2	1,271	1.8	29,845	9.7	4.1
30-40	4,551	15.5	42,917	11.5	5,129	7.2	37,788	12.5	12.0
40-50	3,267	11.1	56,533	10.9	9,911	10.0	46,622	11.1	17.5
50-75	4,770	16.3	77,508	21.8	16,405	24.2	61,103	21.2	21.2
75-100	2,360	8.0	105,701	14.7	25,730	18.8	79,971	13.7	24.3
100-200	1,690	5.8	167,539	16.7	45,988	24.1	121,551	14.9	27.5
200-500	220	0.8	370,850	4.8	107,137	7.3	263,713	4.2	28.9
500-1,000	25	0.1	895,204	1.3	258,177	2.0	637,027	1.2	28.8
More than 1,000	16	0.1	3,432,755	3.2	1,289,884	6.3	2,142,871	2.5	37.6
All	29,354	100.0	57,903	100.0	11,005	100.0	46,897	100.0	19.0

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 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 T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	-0.1	0.0	-11.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-8.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	2.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.3	0.0	11.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.0	0.0	17.2
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.3	0.0	20.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.6	0.0	23.1
100-200	0.0	0.7	0.0	0.2	2	0.0	-0.3	34.0	0.0	27.2
200-500	0.0	58.9	-0.2	14.4	545	0.5	-0.1	22.6	0.2	30.1
500-1,000	0.0	93.6	-0.7	12.9	4,113	1.4	0.1	7.1	0.5	31.8
More than 1,000	0.0	97.9	-1.7	72.4	37,921	3.0	0.4	19.5	1.1	38.2
All	0.0	5.9	-0.3	100.0	279	0.8	0.0	100.0	0.2	26.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2022 <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	2,538	4.7	6,958	0.2	-828	-0.1	7,786	0.4	-11.9
10-20	5,025	9.3	19,771	1.4	-1,732	-0.5	21,504	2.0	-8.8
20-30	4,756	8.8	31,145	2.0	742	0.2	30,403	2.7	2.4
30-40	5,045	9.4	43,011	3.0	4,822	1.3	38,189	3.6	11.2
40-50	4,086	7.6	56,690	3.2	9,727	2.1	46,964	3.6	17.2
50-75	7,741	14.4	78,514	8.4	15,866	6.4	62,648	9.1	20.2
75-100	6,013	11.2	106,677	8.8	24,644	7.7	82,033	9.3	23.1
100-200	13,583	25.2	179,544	33.6	48,743	34.2	130,801	33.4	27.2
200-500	3,978	7.4	368,006	20.2	110,124	22.6	257,883	19.3	29.9
500-1,000	472	0.9	916,809	6.0	287,404	7.0	629,404	5.6	31.4
More than 1,000	287	0.5	3,457,122	13.7	1,283,880	19.1	2,173,242	11.7	37.1
All	53,847	100.0	134,720	100.0	35,937	100.0	98,783	100.0	26.7

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 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 T12-0112**  
**Health Reform Act's 3.8 Percent Unearned Income Medicare Contribution**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2022 <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	1.4
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	2.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	5.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.0	0.0	9.3
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.2	0.0	13.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.4	0.0	18.8
100-200	0.0	2.9	0.0	0.5	12	0.0	-0.5	28.2	0.0	23.1
200-500	0.0	64.6	-0.7	21.1	1,840	1.6	0.0	21.7	0.5	30.4
500-1,000	0.0	75.2	-1.5	16.5	9,444	3.5	0.1	8.1	1.1	31.0
More than 1,000	0.0	90.8	-2.9	61.9	61,583	4.8	0.7	22.4	1.8	39.8
All	0.0	3.5	-0.5	100.0	321	1.7	0.0	100.0	0.4	21.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2022 <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	2,417	5.2	7,332	0.4	105	0.0	7,228	0.5	1.4
10-20	9,380	20.2	19,237	4.3	178	0.2	19,058	5.4	0.9
20-30	7,831	16.9	30,656	5.7	672	0.6	29,984	7.1	2.2
30-40	4,768	10.3	43,556	4.9	2,278	1.2	41,278	5.9	5.2
40-50	3,444	7.4	55,954	4.6	5,178	2.0	50,775	5.3	9.3
50-75	6,382	13.8	77,618	11.8	10,065	7.3	67,553	13.0	13.0
75-100	3,721	8.0	107,367	9.5	20,152	8.5	87,215	9.8	18.8
100-200	6,286	13.6	174,144	26.1	40,220	28.7	133,924	25.4	23.1
200-500	1,711	3.7	374,701	15.3	111,952	21.7	262,749	13.5	29.9
500-1,000	260	0.6	897,315	5.6	268,527	7.9	628,788	4.9	29.9
More than 1,000	150	0.3	3,371,358	12.0	1,280,162	21.7	2,091,196	9.4	38.0
All	46,392	100.0	90,561	100.0	19,000	100.0	71,561	100.0	21.0

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 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.