

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

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2015 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	0.1	53	0.0	0.0	0	0.0	9.2
10-20	2.1	-443	0.3	479	0.0	0.5	-8	0.0	5.3
20-30	3.3	-724	0.2	788	0.1	1.4	-22	-0.1	5.9
30-40	5.9	-985	0.4	974	0.1	2.4	-53	-0.1	7.7
40-50	8.3	-961	0.9	1,222	0.1	2.5	-69	-0.1	10.8
50-75	15.9	-1,332	0.2	1,149	0.3	15.4	-209	-0.3	13.5
75-100	18.3	-1,496	0.1	1,148	0.3	13.3	-273	-0.3	15.7
100-200	24.0	-1,938	*	**	0.3	39.6	-465	-0.3	18.3
200-500	30.2	-2,158	0.0	0	0.2	21.1	-651	-0.2	22.3
500-1,000	26.6	-2,442	0.0	0	0.1	2.4	-650	-0.1	27.9
More than 1,000	23.3	-2,325	0.0	0	0.0	1.4	-541	0.0	34.3
All	12.8	-1,646	0.2	969	0.2	100.0	-208	-0.2	20.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal the Affordable Care Act's excise tax on high-cost health plans ("Cadillac tax"). Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal with taxable wages adjusting to keep total compensation fixed. For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate taxes; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2015 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	0.1	0.0	0.0	0	0.0	0.0	0.2	0.0	9.2
10-20	2.1	0.3	0.0	0.5	-8	-0.8	0.0	0.5	0.0	5.3
20-30	3.3	0.2	0.1	1.4	-22	-1.2	0.0	1.0	-0.1	5.9
30-40	5.9	0.4	0.1	2.4	-53	-1.6	0.0	1.3	-0.1	7.7
40-50	8.3	0.9	0.1	2.5	-69	-1.1	0.0	1.9	-0.1	10.8
50-75	15.9	0.2	0.3	15.4	-209	-2.0	-0.1	6.6	-0.3	13.5
75-100	18.3	0.1	0.3	13.3	-273	-1.6	-0.1	7.2	-0.3	15.7
100-200	24.0	*	0.3	39.6	-465	-1.4	-0.1	23.1	-0.3	18.3
200-500	30.2	0.0	0.2	21.1	-651	-0.8	0.0	21.2	-0.2	22.3
500-1,000	26.6	0.0	0.1	2.4	-650	-0.3	0.0	7.3	-0.1	27.9
More than 1,000	23.3	0.0	0.0	1.4	-541	0.0	0.2	29.7	0.0	34.3
All	12.8	0.2	0.2	100.0	-208	-0.8	0.0	100.0	-0.2	20.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		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	12,335	6.7	7,153	0.4	657	0.2	6,496	0.5	9.2
10-20	21,429	11.6	19,222	1.9	1,020	0.5	18,203	2.2	5.3
20-30	23,617	12.8	31,437	3.4	1,870	1.0	29,567	4.0	6.0
30-40	17,137	9.3	43,934	3.4	3,428	1.3	40,506	4.0	7.8
40-50	14,035	7.6	56,804	3.6	6,208	1.9	50,596	4.0	10.9
50-75	28,431	15.4	77,938	10.0	10,725	6.7	67,214	10.9	13.8
75-100	18,825	10.2	109,758	9.3	17,520	7.2	92,237	9.9	16.0
100-200	32,905	17.8	173,505	25.8	32,232	23.2	141,273	26.4	18.6
200-500	12,503	6.8	343,510	19.4	77,274	21.2	266,236	18.9	22.5
500-1,000	1,414	0.8	835,598	5.3	233,755	7.2	601,844	4.8	28.0
More than 1,000	983	0.5	3,995,613	17.7	1,370,798	29.5	2,624,815	14.7	34.3
All	185,081	100.0	119,685	100.0	24,686	100.0	94,999	100.0	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would repeal the Affordable Care Act's excise tax on high-cost health plans ("Cadillac tax"). Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal with taxable wages adjusting to keep total compensation fixed. For a description of current law, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2015 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	0.1	0.0	0.0	0	0.0	0.0	0.8	0.0	11.1
10-20	2.8	0.2	0.1	1.9	-12	-0.7	0.0	2.3	-0.1	8.3
20-30	4.5	0.1	0.1	5.4	-32	-1.3	0.0	3.8	-0.1	8.0
30-40	7.6	0.3	0.2	7.9	-73	-1.8	0.0	3.8	-0.2	8.9
40-50	11.3	0.3	0.2	8.2	-102	-1.4	0.0	5.2	-0.2	12.5
50-75	19.2	*	0.3	31.4	-213	-1.7	-0.1	16.4	-0.3	15.9
75-100	22.6	0.0	0.3	19.5	-269	-1.3	-0.1	13.8	-0.3	19.2
100-200	22.6	0.0	0.2	20.8	-284	-0.8	0.0	23.3	-0.2	21.4
200-500	26.6	0.0	0.1	4.2	-314	-0.4	0.1	10.4	-0.1	25.7
500-1,000	20.5	0.0	0.1	0.3	-286	-0.1	0.0	2.8	0.0	31.2
More than 1,000	19.1	0.0	0.0	0.3	-233	0.0	0.2	17.2	0.0	35.9
All	10.1	0.1	0.2	100.0	-106	-0.9	0.0	100.0	-0.2	18.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		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	10,506	11.4	7,084	1.3	784	0.8	6,300	1.4	11.1
10-20	15,830	17.2	19,089	5.1	1,588	2.3	17,500	5.7	8.3
20-30	16,267	17.6	31,391	8.6	2,554	3.8	28,837	9.7	8.1
30-40	10,597	11.5	43,862	7.8	3,985	3.9	39,877	8.7	9.1
40-50	7,909	8.6	56,707	7.6	7,168	5.2	49,539	8.1	12.6
50-75	14,462	15.7	77,160	18.8	12,506	16.5	64,654	19.3	16.2
75-100	7,122	7.7	108,955	13.1	21,192	13.8	87,763	12.9	19.5
100-200	7,192	7.8	164,073	19.9	35,428	23.3	128,645	19.1	21.6
200-500	1,318	1.4	333,761	7.4	86,116	10.4	247,645	6.7	25.8
500-1,000	113	0.1	853,782	1.6	266,368	2.8	587,414	1.4	31.2
More than 1,000	125	0.1	4,178,577	8.8	1,500,298	17.1	2,678,279	6.9	35.9
All	92,243	100.0	64,324	100.0	11,858	100.0	52,466	100.0	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would repeal the Affordable Care Act's excise tax on high-cost health plans ("Cadillac tax"). Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal with taxable wages adjusting to keep total compensation fixed. For a description of current law, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015 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	5.4
10-20	0.1	0.2	0.0	0.0	1	0.1	0.0	0.0	0.0	3.0
20-30	0.3	0.1	0.0	0.0	0	0.0	0.0	0.1	0.0	3.5
30-40	1.1	0.5	0.0	0.1	-8	-0.4	0.0	0.2	0.0	5.0
40-50	1.8	0.6	0.0	0.1	-8	-0.2	0.0	0.4	0.0	7.5
50-75	5.7	0.3	0.1	2.7	-79	-1.0	0.0	1.9	-0.1	10.0
75-100	12.3	0.1	0.2	7.3	-201	-1.4	0.0	3.7	-0.2	12.8
100-200	24.0	*	0.3	49.8	-507	-1.6	-0.2	22.1	-0.3	17.3
200-500	31.0	0.0	0.3	33.8	-702	-0.9	-0.1	26.5	-0.2	21.9
500-1,000	27.5	0.0	0.1	3.9	-696	-0.3	0.0	9.4	-0.1	27.5
More than 1,000	24.4	0.0	0.0	2.2	-601	-0.1	0.2	35.5	0.0	34.0
All	17.7	0.1	0.2	100.0	-370	-0.7	0.0	100.0	-0.2	22.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		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	690	1.2	6,118	0.0	331	0.0	5,786	0.0	5.4
10-20	1,497	2.5	19,816	0.2	598	0.0	19,218	0.3	3.0
20-30	2,190	3.6	31,839	0.5	1,118	0.1	30,721	0.6	3.5
30-40	2,352	3.9	44,244	0.8	2,205	0.2	42,039	0.9	5.0
40-50	2,719	4.5	56,868	1.1	4,256	0.4	52,612	1.4	7.5
50-75	7,486	12.5	79,364	4.4	8,006	2.0	71,358	5.1	10.1
75-100	8,047	13.4	110,944	6.5	14,403	3.8	96,541	7.4	13.0
100-200	21,862	36.4	178,319	28.6	31,292	22.3	147,027	30.4	17.6
200-500	10,712	17.8	345,246	27.1	76,134	26.5	269,113	27.3	22.1
500-1,000	1,253	2.1	833,087	7.7	230,020	9.4	603,067	7.2	27.6
More than 1,000	815	1.4	3,909,667	23.4	1,330,529	35.3	2,579,138	19.9	34.0
All	60,148	100.0	226,795	100.0	51,107	100.0	175,688	100.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would repeal the Affordable Care Act's excise tax on high-cost health plans ("Cadillac tax"). Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal with taxable wages adjusting to keep total compensation fixed. For a description of current law, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2015 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	-0.2	0.0	-6.6
10-20	0.2	0.7	0.0	-0.2	3	-0.2	0.0	-1.7	0.0	-6.5
20-30	0.6	0.7	0.0	-0.2	2	-0.6	0.0	-0.5	0.0	-1.0
30-40	4.1	0.8	0.1	1.8	-28	-1.2	0.0	3.1	-0.1	5.3
40-50	6.7	2.8	0.1	2.0	-39	-0.8	0.1	5.4	-0.1	8.9
50-75	21.0	0.6	0.6	36.3	-376	-4.0	-0.4	17.9	-0.5	11.6
75-100	23.9	*	0.5	25.4	-463	-2.8	-0.1	18.4	-0.4	15.0
100-200	26.4	0.0	0.4	31.6	-575	-1.9	0.1	34.1	-0.4	18.4
200-500	19.8	0.0	0.2	3.0	-453	-0.6	0.1	10.2	-0.1	22.9
500-1,000	13.2	0.0	0.0	0.2	-271	-0.1	0.1	2.8	0.0	29.2
More than 1,000	15.5	0.0	0.0	0.1	-320	0.0	0.2	10.5	0.0	33.3
All	11.4	0.7	0.3	100.0	-203	-2.0	0.0	100.0	-0.3	13.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		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	971	3.3	8,605	0.4	-570	-0.2	9,175	0.5	-6.6
10-20	3,818	13.0	19,547	3.4	-1,269	-1.6	20,816	4.2	-6.5
20-30	4,804	16.3	31,385	6.9	-312	-0.5	31,697	8.1	-1.0
30-40	3,879	13.2	43,870	7.8	2,359	3.1	41,511	8.6	5.4
40-50	3,105	10.6	56,987	8.1	5,094	5.3	51,893	8.6	8.9
50-75	5,770	19.6	78,043	20.7	9,409	18.3	68,635	21.1	12.1
75-100	3,275	11.1	108,603	16.4	16,801	18.5	91,801	16.0	15.5
100-200	3,286	11.2	163,713	24.7	30,761	34.0	132,952	23.3	18.8
200-500	391	1.3	330,542	5.9	76,090	10.0	254,452	5.3	23.0
500-1,000	33	0.1	852,218	1.3	249,278	2.8	602,939	1.1	29.3
More than 1,000	22	0.1	4,098,992	4.2	1,364,103	10.3	2,734,889	3.3	33.3
All	29,417	100.0	73,913	100.0	10,103	100.0	63,810	100.0	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2015 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	-7.1
10-20	0.3	0.6	0.0	0.0	-1	0.1	0.0	-0.3	0.0	-6.9
20-30	0.4	0.7	0.0	-0.1	4	-0.7	0.0	-0.2	0.0	-1.7
30-40	3.0	1.2	0.0	0.4	-18	-0.9	0.0	0.5	0.0	4.4
40-50	5.9	2.7	0.1	0.7	-39	-0.8	0.0	1.0	-0.1	8.2
50-75	16.8	0.7	0.4	9.9	-282	-3.0	-0.1	3.8	-0.4	11.5
75-100	23.7	0.2	0.5	11.3	-449	-2.8	-0.1	4.7	-0.4	14.1
100-200	35.8	*	0.5	45.3	-783	-2.5	-0.3	21.5	-0.4	17.5
200-500	43.0	0.0	0.4	27.5	-1,012	-1.3	0.0	24.8	-0.3	21.8
500-1,000	37.0	0.0	0.2	3.3	-950	-0.4	0.1	9.6	-0.1	27.9
More than 1,000	32.9	0.0	0.0	1.8	-828	-0.1	0.4	34.6	0.0	34.1
All	20.2	0.5	0.3	100.0	-421	-1.2	0.0	100.0	-0.3	21.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		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	1,189	2.2	8,309	0.1	-593	0.0	8,903	0.2	-7.1
10-20	4,270	8.0	19,511	0.9	-1,352	-0.3	20,863	1.3	-6.9
20-30	5,384	10.1	31,463	1.9	-525	-0.2	31,988	2.5	-1.7
30-40	4,468	8.4	43,820	2.2	1,934	0.5	41,886	2.7	4.4
40-50	3,829	7.2	56,906	2.5	4,715	1.0	52,191	2.9	8.3
50-75	7,847	14.7	78,553	7.0	9,293	3.9	69,259	7.8	11.8
75-100	5,644	10.6	109,987	7.0	15,955	4.8	94,032	7.6	14.5
100-200	12,972	24.4	177,246	26.0	31,792	21.8	145,454	27.1	17.9
200-500	6,097	11.5	349,014	24.0	76,952	24.8	272,062	23.8	22.1
500-1,000	766	1.4	836,389	7.2	234,331	9.5	602,058	6.6	28.0
More than 1,000	488	0.9	3,884,902	21.4	1,325,928	34.2	2,558,975	18.0	34.1
All	53,254	100.0	166,283	100.0	35,523	100.0	130,760	100.0	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* 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. Proposal would repeal the Affordable Care Act's excise tax on high-cost health plans ("Cadillac tax"). Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal with taxable wages adjusting to keep total compensation fixed. For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T15-0103**  
**Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2015 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	2.9
10-20	0.2	*	0.0	0.3	-1	-0.3	0.0	0.3	0.0	2.0
20-30	0.3	0.0	0.0	1.3	-4	-0.6	0.0	0.7	0.0	2.3
30-40	1.8	0.1	0.1	5.0	-23	-1.5	0.0	1.0	-0.1	3.3
40-50	1.7	0.2	0.0	2.0	-12	-0.4	0.0	1.4	0.0	5.0
50-75	3.0	0.2	0.0	8.7	-30	-0.5	0.0	5.8	0.0	8.4
75-100	5.5	0.1	0.1	11.7	-62	-0.5	0.0	7.6	-0.1	11.8
100-200	10.2	0.0	0.1	44.0	-171	-0.6	-0.1	21.5	-0.1	15.9
200-500	16.5	0.0	0.1	22.4	-321	-0.4	0.0	16.3	-0.1	22.2
500-1,000	12.8	0.0	0.1	2.4	-286	-0.1	0.0	5.9	0.0	27.8
More than 1,000	13.0	0.0	0.0	1.9	-237	0.0	0.1	39.2	0.0	34.9
All	3.7	0.1	0.1	100.0	-55	-0.3	0.0	100.0	-0.1	17.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		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	2,183	4.0	6,341	0.3	182	0.0	6,158	0.3	2.9
10-20	6,232	11.5	19,923	2.2	393	0.3	19,531	2.7	2.0
20-30	9,176	16.9	31,544	5.2	735	0.7	30,810	6.2	2.3
30-40	6,686	12.3	43,931	5.3	1,478	1.0	42,453	6.2	3.4
40-50	4,833	8.9	56,468	4.9	2,827	1.4	53,641	5.7	5.0
50-75	8,583	15.8	77,575	12.0	6,540	5.8	71,035	13.3	8.4
75-100	5,613	10.4	110,201	11.1	13,060	7.6	97,141	11.9	11.9
100-200	7,691	14.2	169,419	23.4	27,091	21.5	142,328	23.8	16.0
200-500	2,086	3.9	340,377	12.8	75,818	16.3	264,559	12.0	22.3
500-1,000	247	0.5	828,865	3.7	230,460	5.9	598,405	3.2	27.8
More than 1,000	238	0.4	4,562,700	19.5	1,590,463	39.1	2,972,237	15.4	34.9
All	54,189	100.0	102,594	100.0	17,868	100.0	84,726	100.0	17.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* 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. Proposal would repeal the Affordable Care Act's excise tax on high-cost health plans ("Cadillac tax"). Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal with taxable wages adjusting to keep total compensation fixed. For a description of current law, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.