

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

Table T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 ¹
Summary Table

Expanded 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 (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	7.5	-1,150	0.0	0	0.6	6.7	-90	-0.6	3.1
Second Quintile	48.7	-190	0.0	0	0.3	5.9	-100	-0.3	8.1
Middle Quintile	96.6	-120	0.0	0	0.2	5.9	-110	-0.2	13.4
Fourth Quintile	99.0	-170	0.0	0	0.2	7.2	-160	-0.2	17.2
Top Quintile	99.7	-2,010	0.0	0	0.8	74.2	-2,010	-0.6	25.5
All	61.8	-600	0.0	0	0.5	100.0	-370	-0.4	19.6
Addendum									
80-90	99.6	-210	0.0	0	0.2	4.0	-210	-0.1	20.1
90-95	99.7	-290	0.0	0	0.2	2.7	-290	-0.1	22.0
95-99	99.9	-1,450	0.0	0	0.5	10.1	-1,450	-0.4	25.1
Top 1 Percent	99.9	-32,850	0.0	0	2.1	57.4	-32,820	-1.4	32.1
Top 0.1 Percent	99.9	-197,490	0.0	0	2.6	35.5	-197,340	-1.7	32.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline,

<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) The 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

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

(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 ¹
Detail Table

Expanded 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	7.5	0.0	0.6	6.7	-90	-16.7	-0.1	0.7	-0.6	3.1
Second Quintile	48.7	0.0	0.3	5.9	-100	-3.2	-0.1	3.7	-0.3	8.1
Middle Quintile	96.6	0.0	0.2	5.9	-110	-1.3	0.1	9.7	-0.2	13.4
Fourth Quintile	99.0	0.0	0.2	7.2	-160	-0.8	0.2	17.8	-0.2	17.2
Top Quintile	99.7	0.0	0.8	74.2	-2,010	-2.2	-0.1	67.9	-0.6	25.5
All	61.8	0.0	0.5	100.0	-370	-2.1	0.0	100.0	-0.4	19.6
Addendum										
80-90	99.6	0.0	0.2	4.0	-210	-0.6	0.2	14.1	-0.1	20.1
90-95	99.7	0.0	0.2	2.7	-290	-0.5	0.2	10.5	-0.1	22.0
95-99	99.9	0.0	0.5	10.1	-1,450	-1.4	0.1	15.2	-0.4	25.1
Top 1 Percent	99.9	0.0	2.1	57.4	-32,820	-4.1	-0.6	28.1	-1.4	32.1
Top 0.1 Percent	99.9	0.0	2.6	35.5	-197,340	-5.0	-0.4	14.2	-1.7	32.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	48,340	27.7	14,430	4.4	540	0.8	13,900	5.4	3.7	
Second Quintile	38,630	22.1	36,300	8.9	3,040	3.7	33,260	10.2	8.4	
Middle Quintile	33,890	19.4	65,510	14.1	8,920	9.6	56,600	15.3	13.6	
Fourth Quintile	28,660	16.4	111,590	20.4	19,360	17.6	92,230	21.1	17.4	
Top Quintile	23,960	13.7	342,890	52.3	89,490	68.1	253,400	48.4	26.1	
All	174,680	100.0	89,920	100.0	18,030	100.0	71,880	100.0	20.1	
Addendum										
80-90	12,390	7.1	174,830	13.8	35,340	13.9	139,490	13.8	20.2	
90-95	5,910	3.4	249,700	9.4	55,330	10.4	194,370	9.1	22.2	
95-99	4,530	2.6	413,100	11.9	105,070	15.1	308,030	11.1	25.4	
Top 1 Percent	1,130	0.7	2,385,290	17.2	797,230	28.7	1,588,060	14.3	33.4	
Top 0.1 Percent	120	0.1	11,429,560	8.5	3,941,790	14.6	7,487,780	7.0	34.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 4.8

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal all ACA taxes: the 3.8 percent Net Investment Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline, <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) The 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

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(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table

Expanded 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	8.7	0.0	0.8	6.1	-100	-155.6	-0.1	-0.1	-0.8	-0.3
Second Quintile	32.0	0.0	0.3	5.4	-100	-4.5	-0.1	2.4	-0.3	6.4
Middle Quintile	86.4	0.0	0.2	6.0	-110	-1.6	0.0	7.8	-0.2	12.1
Fourth Quintile	97.9	0.0	0.2	7.1	-140	-0.9	0.2	17.0	-0.1	16.6
Top Quintile	99.3	0.0	0.7	75.2	-1,580	-2.1	-0.1	72.7	-0.6	25.2
All	61.8	0.0	0.5	100.0	-370	-2.1	0.0	100.0	-0.4	19.6
Addendum										
80-90	99.1	0.0	0.2	4.3	-180	-0.6	0.2	15.3	-0.1	19.9
90-95	99.3	0.0	0.2	3.0	-250	-0.5	0.2	11.7	-0.1	22.1
95-99	99.7	0.0	0.4	9.5	-1,040	-1.2	0.2	16.7	-0.3	24.6
Top 1 Percent	99.8	0.0	2.0	58.4	-28,500	-4.1	-0.6	29.0	-1.4	31.9
Top 0.1 Percent	99.9	0.0	2.7	37.1	-175,560	-5.0	-0.5	14.7	-1.7	32.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	39,090	22.4	13,480	3.4	70	0.1	13,410	4.2	0.5	
Second Quintile	36,460	20.9	32,070	7.4	2,140	2.5	29,930	8.7	6.7	
Middle Quintile	34,410	19.7	57,450	12.6	7,090	7.7	50,360	13.8	12.3	
Fourth Quintile	32,700	18.7	96,770	20.2	16,190	16.8	80,590	21.0	16.7	
Top Quintile	30,800	17.6	288,820	56.6	74,370	72.7	214,440	52.6	25.8	
All	#####	100.0	89,920	100.0	18,030	100.0	71,880	100.0	20.1	
Addendum										
80-90	15,850	9.1	149,140	15.1	29,900	15.0	119,240	15.1	20.1	
90-95	7,720	4.4	212,620	10.5	47,140	11.6	165,480	10.2	22.2	
95-99	5,910	3.4	354,010	13.3	88,220	16.5	265,800	12.5	24.9	
Top 1 Percent	1,330	0.8	2,106,880	17.8	701,190	29.6	1,405,690	14.9	33.3	
Top 0.1 Percent	140	0.1	10,124,860	8.8	3,491,980	15.2	6,632,880	7.2	34.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 4.8

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline, <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) The 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 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Single Tax Units

Expanded 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	6.8	0.0	0.8	16.4	-80	-13.6	-0.3	1.9	-0.8	4.8
Second Quintile	9.2	0.0	0.3	12.0	-70	-3.5	-0.1	5.9	-0.3	7.8
Middle Quintile	75.6	0.0	0.2	10.9	-80	-1.4	0.1	13.6	-0.2	13.2
Fourth Quintile	96.1	0.0	0.2	8.9	-90	-0.7	0.2	22.7	-0.1	17.8
Top Quintile	98.3	0.0	0.6	51.6	-710	-1.6	0.1	55.8	-0.4	25.0
All	43.8	0.0	0.4	100.0	-150	-1.7	0.0	100.0	-0.3	17.6
Addendum										
80-90	98.1	0.0	0.1	4.9	-120	-0.5	0.2	16.9	-0.1	21.0
90-95	98.2	0.0	0.1	2.2	-120	-0.4	0.2	10.7	-0.1	22.7
95-99	99.2	0.0	0.3	5.0	-460	-0.8	0.1	11.5	-0.2	24.7
Top 1 Percent	99.2	0.0	2.2	39.5	-22,640	-4.0	-0.4	16.6	-1.4	34.1
Top 0.1 Percent	99.7	0.0	2.8	27.1	-125,370	-5.0	-0.3	9.0	-1.8	34.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	26,560	29.9	10,600	6.8	590	2.1	10,010	7.8	5.5	
Second Quintile	21,870	24.6	25,250	13.4	2,040	6.0	23,210	15.0	8.1	
Middle Quintile	17,230	19.4	43,480	18.1	5,810	13.5	37,670	19.1	13.4	
Fourth Quintile	13,210	14.9	70,000	22.4	12,560	22.4	57,440	22.4	18.0	
Top Quintile	9,390	10.6	172,900	39.3	43,920	55.7	128,970	35.7	25.4	
All	88,910	100.0	46,490	100.0	8,330	100.0	38,160	100.0	17.9	
Addendum										
80-90	5,460	6.1	107,330	14.2	22,610	16.7	84,720	13.6	21.1	
90-95	2,300	2.6	149,140	8.3	34,020	10.6	115,120	7.8	22.8	
95-99	1,400	1.6	241,710	8.2	60,210	11.4	181,500	7.5	24.9	
Top 1 Percent	230	0.3	1,576,130	8.6	560,170	17.0	1,015,960	6.7	35.5	
Top 0.1 Percent	30	0.0	6,909,280	4.7	2,489,230	9.4	4,420,050	3.6	36.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline, <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) The 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 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded 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	11.1	0.0	0.5	1.2	-110	44.4	0.0	-0.1	-0.5	-1.7
Second Quintile	71.5	0.0	0.3	2.2	-140	-5.0	0.0	0.9	-0.3	5.9
Middle Quintile	97.9	0.0	0.3	4.1	-170	-1.9	0.0	4.5	-0.2	11.3
Fourth Quintile	99.5	0.0	0.2	6.5	-190	-1.0	0.2	14.1	-0.2	15.8
Top Quintile	99.8	0.0	0.8	85.9	-1,990	-2.2	-0.1	80.5	-0.6	25.2
All	88.3	0.0	0.6	100.0	-770	-2.1	0.0	100.0	-0.5	21.4
Addendum										
80-90	99.6	0.0	0.2	4.4	-210	-0.6	0.2	14.8	-0.1	19.4
90-95	99.9	0.0	0.2	3.2	-300	-0.6	0.2	12.4	-0.1	21.8
95-99	100.0	0.0	0.4	11.5	-1,220	-1.2	0.2	19.4	-0.3	24.6
Top 1 Percent	100.0	0.0	2.0	66.8	-28,860	-4.0	-0.7	33.9	-1.3	31.6
Top 0.1 Percent	100.0	0.0	2.6	41.0	-186,390	-5.0	-0.5	16.6	-1.7	32.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	5,000	8.5	20,290	1.0	-240	-0.1	20,530	1.3	-1.2	
Second Quintile	6,880	11.6	45,190	3.1	2,830	0.9	42,360	3.8	6.3	
Middle Quintile	11,270	19.0	75,560	8.6	8,680	4.5	66,890	9.7	11.5	
Fourth Quintile	16,010	27.0	118,930	19.1	19,010	14.0	99,920	20.6	16.0	
Top Quintile	19,580	33.1	347,810	68.4	89,690	80.6	258,120	65.0	25.8	
All	59,210	100.0	168,110	100.0	36,820	100.0	131,290	100.0	21.9	
Addendum										
80-90	9,290	15.7	174,910	16.3	34,190	14.6	140,730	16.8	19.5	
90-95	4,970	8.4	243,880	12.2	53,550	12.2	190,320	12.2	22.0	
95-99	4,270	7.2	393,920	16.9	98,050	19.2	295,880	16.3	24.9	
Top 1 Percent	1,050	1.8	2,182,330	23.0	717,960	34.6	1,464,370	19.8	32.9	
Top 0.1 Percent	100	0.2	10,913,450	10.9	3,730,900	17.1	7,182,560	9.2	34.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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(3) The 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 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Head of Household Tax Units

Expanded 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	13.6	0.0	0.8	27.5	-170	10.1	-1.0	-8.6	-0.9	-9.7
Second Quintile	64.1	0.0	0.3	20.7	-130	-8.0	-0.4	6.9	-0.3	3.8
Middle Quintile	97.7	0.0	0.2	12.3	-110	-1.4	0.4	24.7	-0.2	11.6
Fourth Quintile	98.0	0.0	0.2	9.3	-150	-0.9	0.6	30.7	-0.2	17.2
Top Quintile	99.0	0.0	0.6	30.2	-1,060	-1.8	0.5	46.2	-0.5	24.5
All	62.0	0.0	0.4	100.0	-190	-2.8	0.0	100.0	-0.3	11.7
Addendum										
80-90	99.2	0.0	0.2	3.2	-180	-0.6	0.4	15.8	-0.1	21.1
90-95	98.7	0.0	0.3	2.8	-390	-0.9	0.2	9.3	-0.2	22.4
95-99	98.5	0.0	0.6	4.4	-1,380	-1.7	0.1	7.4	-0.4	25.0
Top 1 Percent	99.8	0.0	2.0	19.9	-33,460	-4.0	-0.2	13.7	-1.3	32.1
Top 0.1 Percent	100.0	0.0	2.4	13.3	-201,720	-4.4	-0.1	8.2	-1.6	33.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	7,180	30.3	19,440	10.3	-1,720	-7.6	21,160	12.8	-8.8	
Second Quintile	7,170	30.3	40,510	21.5	1,650	7.2	38,860	23.4	4.1	
Middle Quintile	5,160	21.8	65,700	25.1	7,700	24.3	58,000	25.2	11.7	
Fourth Quintile	2,810	11.9	101,180	21.0	17,530	30.1	83,650	19.7	17.3	
Top Quintile	1,300	5.5	231,460	22.2	57,740	45.8	173,720	18.9	25.0	
All	23,660	100.0	57,170	100.0	6,910	100.0	50,260	100.0	12.1	
Addendum										
80-90	800	3.4	148,580	8.8	31,560	15.5	117,020	7.9	21.2	
90-95	320	1.4	205,850	4.9	46,420	9.1	159,420	4.3	22.6	
95-99	150	0.6	320,980	3.5	81,650	7.4	239,330	3.0	25.4	
Top 1 Percent	30	0.1	2,504,900	5.0	837,850	13.9	1,667,040	3.8	33.5	
Top 0.1 Percent	*	0.0	13,027,130	2.9	4,569,510	8.4	8,457,620	2.1	35.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline, <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) The 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 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Tax Units with Children

Expanded 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	14.0	0.0	0.8	5.9	-170	9.8	-0.2	-1.5	-0.8	-9.1
Second Quintile	72.0	0.0	0.3	5.2	-150	-6.9	-0.1	1.6	-0.3	4.4
Middle Quintile	98.5	0.0	0.2	5.6	-150	-1.6	0.1	7.8	-0.2	12.4
Fourth Quintile	99.4	0.0	0.2	6.7	-190	-0.9	0.2	17.1	-0.2	17.2
Top Quintile	99.8	0.0	0.8	76.4	-2,310	-2.2	0.0	74.8	-0.6	26.0
All	76.3	0.0	0.6	100.0	-570	-2.2	0.0	100.0	-0.4	20.0
Addendum										
80-90	99.7	0.0	0.1	3.5	-210	-0.5	0.2	14.7	-0.1	20.4
90-95	99.8	0.0	0.2	3.3	-390	-0.6	0.2	11.7	-0.1	22.7
95-99	100.0	0.0	0.6	12.3	-1,870	-1.5	0.1	17.3	-0.4	25.8
Top 1 Percent	100.0	0.0	2.0	57.4	-33,530	-3.9	-0.6	31.2	-1.3	32.2
Top 0.1 Percent	100.0	0.0	2.6	35.2	-213,110	-5.0	-0.4	14.8	-1.7	32.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	10,050	20.1	20,590	3.2	-1,700	-1.3	22,290	4.4	-8.3	
Second Quintile	10,250	20.5	45,040	7.2	2,100	1.6	42,940	8.6	4.7	
Middle Quintile	10,370	20.7	78,460	12.6	9,880	7.8	68,580	13.9	12.6	
Fourth Quintile	9,790	19.5	130,840	19.9	22,680	16.9	108,160	20.7	17.3	
Top Quintile	9,400	18.8	394,250	57.5	104,950	74.9	289,300	53.0	26.6	
All	50,120	100.0	128,610	100.0	26,280	100.0	102,340	100.0	20.4	
Addendum										
80-90	4,670	9.3	198,440	14.4	40,700	14.4	157,740	14.4	20.5	
90-95	2,380	4.7	280,000	10.3	63,880	11.5	216,120	10.0	22.8	
95-99	1,860	3.7	464,470	13.4	121,500	17.2	342,970	12.4	26.2	
Top 1 Percent	490	1.0	2,566,310	19.4	860,000	31.8	1,706,310	16.2	33.5	
Top 0.1 Percent	50	0.1	12,432,880	9.1	4,275,040	15.3	8,157,830	7.5	34.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

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 all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline, <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) The 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 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

(5) 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.

(6) 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 T16-0294
Repeal all ACA Taxes, Excluding Premium Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Elderly Tax Units

Expanded 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	1.0	0.0	0.1	0.7	-10	-7.9	0.0	0.2	-0.1	1.1
Second Quintile	12.9	0.0	0.1	1.8	-20	-3.4	0.0	1.3	-0.1	2.4
Middle Quintile	74.1	0.0	0.1	2.9	-50	-1.6	0.0	4.6	-0.1	5.5
Fourth Quintile	95.1	0.0	0.1	4.9	-90	-0.9	0.2	13.6	-0.1	11.3
Top Quintile	97.9	0.0	1.0	89.5	-2,080	-2.9	-0.3	79.9	-0.7	24.7
All	51.0	0.0	0.5	100.0	-340	-2.6	0.0	100.0	-0.4	16.7
Addendum										
80-90	97.2	0.0	0.1	3.6	-160	-0.7	0.3	13.4	-0.1	16.7
90-95	98.2	0.0	0.1	1.7	-170	-0.5	0.2	9.7	-0.1	19.6
95-99	99.5	0.0	0.3	5.7	-710	-1.0	0.3	15.5	-0.2	23.3
Top 1 Percent	99.4	0.0	2.5	78.6	-37,160	-4.8	-1.0	41.3	-1.6	32.4
Top 0.1 Percent	100.0	0.0	3.0	54.9	-184,650	-5.6	-0.8	24.4	-1.9	32.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	8,000	18.7	12,950	3.1	160	0.2	12,790	3.7	1.2	
Second Quintile	11,440	26.8	27,160	9.4	660	1.3	26,490	11.0	2.4	
Middle Quintile	9,010	21.1	50,780	13.8	2,860	4.6	47,920	15.7	5.6	
Fourth Quintile	7,620	17.8	87,250	20.1	9,930	13.4	77,320	21.4	11.4	
Top Quintile	6,230	14.6	286,990	53.9	72,870	80.1	214,110	48.5	25.4	
All	42,730	100.0	77,610	100.0	13,260	100.0	64,340	100.0	17.1	
Addendum										
80-90	3,330	7.8	134,050	13.4	22,480	13.2	111,580	13.5	16.8	
90-95	1,430	3.4	189,830	8.2	37,460	9.5	152,370	7.9	19.7	
95-99	1,170	2.7	314,120	11.1	74,020	15.3	240,090	10.2	23.6	
Top 1 Percent	310	0.7	2,295,300	21.2	780,230	42.2	1,515,080	16.9	34.0	
Top 0.1 Percent	40	0.1	9,571,000	12.4	3,312,200	25.2	6,258,800	9.8	34.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

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 all ACA taxes: the 3.8 percent Net Invest Income Tax, the 0.9 percent additional HI tax, the excise tax on employers offering inadequate health insurance coverage, the excise tax on individuals without adequate health insurance, the increase in threshold for medical expense deductions, and the excise taxes pharmaceutical manufacturers and importers. Analysis does not include the Premium Tax Credit which is not treated as a tax in the TPC baseline due to its similarity to a spending program. For a description of TPC's current law baseline, <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) The 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 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

(5) 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.

(6) 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.