

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

Table T18-0214
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	5.2
10-20	1.0	-450	0.1	670	0.0	0.5	*	0.0	2.7
20-30	1.5	-700	0.1	820	0.0	1.3	-10	0.0	3.8
30-40	2.2	-730	0.1	1,450	0.0	1.7	-10	0.0	6.8
40-50	3.9	-760	0.1	940	0.1	2.9	-30	-0.1	9.2
50-75	6.6	-1,200	0.1	1,620	0.1	14.9	-80	-0.1	11.8
75-100	7.8	-1,150	*	**	0.1	11.7	-90	-0.1	14.4
100-200	9.7	-1,720	0.0	0	0.1	38.1	-170	-0.1	17.1
200-500	12.4	-1,830	0.0	0	0.1	23.7	-230	-0.1	20.9
500-1,000	13.2	-1,960	0.0	0	0.1	3.7	-260	0.0	25.3
More than 1,000	12.4	-1,910	0.0	0	0.0	1.4	-240	0.0	31.4
All	5.5	-1,430	0.1	1,080	0.1	100.0	-80	-0.1	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law in place for 2022 as of 10/29/2018. Proposal would repeal the Affordable Care Act's 40 percent 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 more information on TPC's baseline definitions, 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 T18-0214
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	5.2
10-20	1.0	0.1	0.0	0.5	*	-0.8	0.0	0.3	0.0	2.7
20-30	1.5	0.1	0.0	1.3	-10	-0.9	0.0	0.6	0.0	3.8
30-40	2.2	0.1	0.0	1.7	-10	-0.5	0.0	1.2	0.0	6.8
40-50	3.9	0.1	0.1	2.9	-30	-0.6	0.0	1.8	-0.1	9.2
50-75	6.6	0.1	0.1	14.9	-80	-1.0	0.0	5.8	-0.1	11.8
75-100	7.8	*	0.1	11.7	-90	-0.7	0.0	6.9	-0.1	14.4
100-200	9.7	0.0	0.1	38.1	-170	-0.6	-0.1	23.3	-0.1	17.1
200-500	12.4	0.0	0.1	23.7	-230	-0.3	0.0	26.3	-0.1	20.9
500-1,000	13.2	0.0	0.1	3.7	-260	-0.1	0.0	10.3	0.0	25.3
More than 1,000	12.4	0.0	0.0	1.4	-240	0.0	0.1	23.3	0.0	31.4
All	5.5	0.1	0.1	100.0	-80	-0.4	0.0	100.0	-0.1	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,790	6.7	5,970	0.4	310	0.1	5,670	0.4	5.2
10-20	20,720	11.7	16,690	1.8	450	0.3	16,240	2.2	2.7
20-30	19,620	11.1	27,340	2.8	1,050	0.6	26,290	3.3	3.8
30-40	16,570	9.4	38,390	3.3	2,640	1.2	35,750	3.8	6.9
40-50	13,860	7.9	49,350	3.6	4,580	1.8	44,770	4.0	9.3
50-75	26,110	14.8	67,780	9.2	8,040	5.8	59,740	10.0	11.9
75-100	17,890	10.1	95,450	8.9	13,810	6.9	81,640	9.3	14.5
100-200	31,540	17.9	154,760	25.3	26,590	23.3	128,180	25.8	17.2
200-500	14,380	8.2	314,230	23.4	65,790	26.3	248,430	22.8	20.9
500-1,000	1,980	1.1	734,360	7.5	186,150	10.3	548,210	6.9	25.4
More than 1,000	800	0.5	3,348,960	13.8	1,050,180	23.2	2,298,780	11.7	31.4
All	176,480	100.0	109,220	100.0	20,370	100.0	88,850	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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(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 T18-0214
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	7.1
10-20	1.1	0.1	0.0	1.9	*	-0.3	0.0	1.7	0.0	5.8
20-30	1.9	0.1	0.0	5.2	-10	-0.5	0.0	2.9	0.0	7.5
30-40	2.7	0.1	0.1	6.0	-20	-0.4	0.0	4.3	0.0	10.4
40-50	4.3	0.1	0.1	8.1	-30	-0.4	0.0	5.3	-0.1	12.3
50-75	7.6	0.1	0.1	32.5	-60	-0.6	-0.1	14.8	-0.1	14.7
75-100	8.1	0.0	0.1	19.1	-70	-0.4	0.0	13.8	-0.1	17.9
100-200	8.2	0.0	0.1	21.3	-70	-0.2	0.0	25.8	-0.1	20.5
200-500	10.6	0.0	0.0	4.9	-70	-0.1	0.0	14.0	0.0	23.7
500-1,000	13.3	0.0	0.0	0.7	-90	0.0	0.0	4.8	0.0	28.9
More than 1,000	10.1	0.0	0.0	0.3	-90	0.0	0.0	12.1	0.0	34.4
All	4.0	0.1	0.1	100.0	-30	-0.3	0.0	100.0	-0.1	17.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,460	11.3	6,040	1.2	430	0.5	5,610	1.3	7.1
10-20	15,190	18.2	16,580	5.1	970	1.7	15,610	5.8	5.9
20-30	12,120	14.5	27,230	6.7	2,040	2.9	25,190	7.5	7.5
30-40	9,370	11.2	38,400	7.3	4,000	4.3	34,400	7.9	10.4
40-50	7,520	9.0	49,310	7.5	6,110	5.3	43,200	7.9	12.4
50-75	12,880	15.4	67,460	17.5	9,960	14.8	57,500	18.1	14.8
75-100	7,010	8.4	94,650	13.4	17,020	13.8	77,630	13.3	18.0
100-200	7,410	8.9	146,510	21.9	30,070	25.7	116,440	21.1	20.5
200-500	1,670	2.0	304,190	10.3	72,240	13.9	231,960	9.5	23.8
500-1,000	200	0.2	726,240	2.9	210,010	4.7	516,230	2.5	28.9
More than 1,000	90	0.1	3,439,750	6.2	1,182,930	12.1	2,256,820	4.9	34.4
All	83,590	100.0	59,260	100.0	10,360	100.0	48,900	100.0	17.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

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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.

(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 T18-0214
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	3.2
10-20	1.3	0.0	0.1	0.3	-10	-5.9	0.0	0.0	-0.1	1.2
20-30	0.9	0.1	0.1	0.5	-10	-3.2	0.0	0.1	-0.1	1.5
30-40	1.4	*	0.0	0.5	-10	-1.6	0.0	0.1	0.0	2.2
40-50	1.6	0.1	0.0	0.4	-10	-0.5	0.0	0.3	0.0	4.7
50-75	4.7	*	0.1	6.7	-80	-1.5	0.0	1.7	-0.1	7.9
75-100	7.5	*	0.1	8.5	-100	-0.9	0.0	3.6	-0.1	11.4
100-200	10.2	*	0.2	43.7	-200	-0.8	-0.1	21.9	-0.1	15.9
200-500	12.7	0.0	0.1	32.4	-250	-0.4	0.0	32.2	-0.1	20.4
500-1,000	13.3	0.0	0.1	5.1	-280	-0.2	0.0	12.9	0.0	24.9
More than 1,000	12.6	0.0	0.0	1.8	-260	0.0	0.1	27.0	0.0	30.9
All	7.9	*	0.1	100.0	-150	-0.4	0.0	100.0	-0.1	19.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,430	2.2	4,830	0.1	160	0.0	4,670	0.1	3.2
10-20	2,440	3.7	16,970	0.3	210	0.0	16,760	0.4	1.2
20-30	3,460	5.3	27,670	0.8	440	0.1	27,230	1.0	1.6
30-40	3,380	5.2	38,500	1.1	880	0.1	37,630	1.3	2.3
40-50	3,150	4.8	49,610	1.3	2,330	0.3	47,280	1.5	4.7
50-75	7,590	11.6	68,610	4.2	5,510	1.7	63,100	4.9	8.0
75-100	7,880	12.0	96,420	6.2	11,130	3.6	85,280	6.8	11.6
100-200	21,160	32.3	158,980	27.3	25,440	22.0	133,540	28.6	16.0
200-500	12,170	18.6	316,710	31.3	64,930	32.2	251,780	31.0	20.5
500-1,000	1,720	2.6	735,940	10.3	183,140	12.9	552,800	9.6	24.9
More than 1,000	670	1.0	3,196,200	17.3	987,900	27.0	2,208,310	14.9	30.9
All	65,460	100.0	188,390	100.0	37,450	100.0	150,940	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for 2022 as of 10/29/2018. Proposal would repeal the Affordable Care Act's 40 percent 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 more information on TPC's baseline definitions, 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 T18-0214
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	-13.7
10-20	0.0	0.2	0.0	-0.3	*	-0.1	0.0	-3.5	0.0	-13.4
20-30	0.3	0.3	0.0	0.1	0	0.0	0.0	-3.7	0.0	-6.7
30-40	1.7	0.3	0.0	1.9	-10	-2.6	0.0	0.7	0.0	0.9
40-50	5.9	0.1	0.1	9.6	-50	-2.0	-0.1	4.1	-0.1	5.3
50-75	7.6	0.2	0.2	35.8	-120	-1.9	-0.2	16.5	-0.2	9.2
75-100	8.3	0.0	0.1	18.3	-120	-1.0	0.0	16.6	-0.1	12.9
100-200	9.8	0.0	0.2	30.8	-200	-0.8	0.0	34.2	-0.1	17.3
200-500	7.7	0.0	0.1	3.5	-140	-0.2	0.1	14.4	-0.1	22.4
500-1,000	6.1	0.0	0.0	0.3	-120	-0.1	0.0	4.2	0.0	28.4
More than 1,000	9.7	0.0	0.0	0.2	-180	0.0	0.2	16.9	0.0	31.9
All	4.6	0.2	0.1	100.0	-70	-0.9	0.0	100.0	-0.1	11.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	760	3.2	7,140	0.3	-980	-0.4	8,110	0.4	-13.7
10-20	2,820	11.8	17,020	3.0	-2,280	-3.5	19,300	3.9	-13.4
20-30	3,700	15.5	27,390	6.4	-1,840	-3.7	29,230	7.7	-6.7
30-40	3,460	14.4	38,220	8.3	350	0.7	37,860	9.3	0.9
40-50	2,850	11.9	49,160	8.8	2,680	4.1	46,490	9.4	5.4
50-75	4,850	20.3	67,380	20.5	6,350	16.7	61,040	21.0	9.4
75-100	2,480	10.4	94,900	14.8	12,390	16.7	82,510	14.5	13.1
100-200	2,500	10.5	144,740	22.7	25,210	34.2	119,530	21.2	17.4
200-500	410	1.7	286,610	7.4	64,270	14.3	222,350	6.5	22.4
500-1,000	40	0.2	719,220	1.7	204,480	4.2	514,750	1.4	28.4
More than 1,000	20	0.1	5,483,160	6.1	1,747,890	16.8	3,735,270	4.7	31.9
All	23,920	100.0	66,620	100.0	7,720	100.0	58,900	100.0	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	-14.9
10-20	0.1	0.6	0.0	-0.3	*	-0.2	0.0	-0.7	0.0	-13.7
20-30	0.4	0.4	0.0	0.3	*	0.2	0.0	-0.7	0.0	-7.0
30-40	1.9	0.4	0.0	1.1	-10	-25.6	0.0	0.0	0.0	0.1
40-50	5.0	0.2	0.1	2.7	-40	-1.9	0.0	0.6	-0.1	4.6
50-75	7.2	0.2	0.2	15.1	-120	-2.1	-0.1	3.1	-0.2	8.7
75-100	8.6	0.1	0.2	11.8	-130	-1.1	0.0	4.5	-0.1	12.3
100-200	10.6	*	0.2	37.6	-200	-0.8	-0.1	21.4	-0.1	16.4
200-500	12.8	0.0	0.1	25.1	-230	-0.4	0.0	30.6	-0.1	20.6
500-1,000	13.2	0.0	0.1	4.9	-300	-0.2	0.0	13.3	0.0	25.3
More than 1,000	13.3	0.0	0.0	1.6	-240	0.0	0.1	27.9	0.0	31.2
All	6.9	0.2	0.1	100.0	-120	-0.4	0.0	100.0	-0.1	18.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,180	2.2	6,980	0.1	-1,040	-0.1	8,020	0.2	-14.9
10-20	4,260	7.8	17,080	0.9	-2,340	-0.7	19,420	1.3	-13.7
20-30	5,520	10.1	27,430	1.9	-1,920	-0.7	29,350	2.5	-7.0
30-40	5,140	9.4	38,190	2.5	50	0.0	38,140	3.0	0.1
40-50	4,070	7.5	49,290	2.5	2,290	0.6	47,000	3.0	4.7
50-75	7,820	14.3	67,790	6.7	6,000	3.1	61,790	7.5	8.9
75-100	5,610	10.3	95,630	6.8	11,900	4.5	83,730	7.3	12.5
100-200	12,320	22.6	157,740	24.5	25,980	21.5	131,760	25.2	16.5
200-500	6,950	12.7	316,480	27.7	65,550	30.6	250,940	27.1	20.7
500-1,000	1,060	2.0	734,580	9.8	186,350	13.3	548,220	9.0	25.4
More than 1,000	420	0.8	3,153,350	16.7	982,780	27.8	2,170,570	14.2	31.2
All	54,570	100.0	145,460	100.0	27,330	100.0	118,120	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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 or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law in place for 2022 as of 10/29/2018. Proposal would repeal the Affordable Care Act's 40 percent 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 more information on TPC's baseline definitions, 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 T18-0214
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	2.1
10-20	0.1	0.0	0.0	1.0	*	-0.8	0.0	0.2	0.0	1.6
20-30	0.5	*	0.0	1.5	*	-0.4	0.0	0.6	0.0	2.6
30-40	0.9	*	0.0	3.3	-10	-0.7	0.0	0.9	0.0	3.4
40-50	1.1	*	0.0	1.6	-10	-0.2	0.0	1.4	0.0	4.8
50-75	2.5	0.0	0.0	10.7	-20	-0.4	0.0	5.1	0.0	7.2
75-100	4.1	*	0.1	17.1	-40	-0.5	0.0	6.7	-0.1	10.1
100-200	6.3	0.0	0.1	40.5	-70	-0.3	0.0	22.7	-0.1	14.4
200-500	9.4	0.0	0.0	19.6	-100	-0.2	0.0	23.2	0.0	20.0
500-1,000	8.4	0.0	0.0	2.8	-100	-0.1	0.0	9.0	0.0	24.6
More than 1,000	8.3	0.0	0.0	1.4	-100	0.0	0.1	29.7	0.0	31.7
All	2.8	*	0.0	100.0	-30	-0.2	0.0	100.0	0.0	15.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,880	4.2	5,050	0.2	100	0.0	4,940	0.3	2.1
10-20	5,450	12.0	17,110	2.1	280	0.2	16,830	2.4	1.6
20-30	6,020	13.3	27,450	3.7	720	0.6	26,730	4.3	2.6
30-40	4,770	10.5	38,380	4.1	1,300	0.9	37,080	4.7	3.4
40-50	4,030	8.9	49,450	4.5	2,390	1.4	47,070	5.1	4.8
50-75	7,370	16.3	67,530	11.2	4,860	5.1	62,670	12.3	7.2
75-100	4,890	10.8	95,510	10.5	9,680	6.7	85,840	11.2	10.1
100-200	7,330	16.2	151,530	24.9	21,810	22.8	129,720	25.3	14.4
200-500	2,560	5.6	317,800	18.2	63,750	23.2	254,050	17.3	20.1
500-1,000	350	0.8	736,330	5.7	181,560	8.9	554,770	5.1	24.7
More than 1,000	170	0.4	3,756,200	14.7	1,191,260	29.6	2,564,930	11.9	31.7
All	45,320	100.0	98,310	100.0	15,490	100.0	82,820	100.0	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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 the law in place for 2022 as of 10/29/2018. Proposal would repeal the Affordable Care Act's 40 percent 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 more information on TPC's baseline definitions, 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.