

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

Table T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 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	0.1	-500	0.0	0	0.0	0.0	0	0.0	4.6
10-20	1.9	-380	0.2	910	0.0	0.2	-10	0.0	3.0
20-30	2.8	-830	0.2	1,150	0.1	1.0	-20	-0.1	4.3
30-40	4.0	-910	0.2	1,250	0.1	1.3	-30	-0.1	7.1
40-50	7.2	-1,070	0.2	990	0.2	2.5	-80	-0.1	9.6
50-75	12.3	-1,430	0.1	1,730	0.3	11.5	-170	-0.2	12.6
75-100	16.2	-1,610	*	**	0.3	11.5	-260	-0.2	15.5
100-200	21.2	-2,190	0.0	0	0.3	39.5	-460	-0.3	18.3
200-500	27.7	-2,520	0.0	0	0.3	26.4	-700	-0.2	22.6
500-1,000	27.7	-2,980	0.0	0	0.1	4.6	-830	-0.1	27.9
More than 1,000	23.8	-2,940	0.0	0	0.0	1.5	-700	0.0	32.9
All	12.1	-1,940	0.1	1,170	0.2	100.0	-230	-0.2	20.2

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

Number of AMT Taxpayers (millions). Baseline: 7.5

Proposal: 7.5

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

(1) Calendar year. Baseline is the law in place for 2028 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 T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028¹
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	0.1	0.0	0.0	0.0	0	-0.1	0.0	0.1	0.0	4.6
10-20	1.9	0.2	0.0	0.2	-10	-0.9	0.0	0.2	0.0	3.0
20-30	2.8	0.2	0.1	1.0	-20	-1.6	0.0	0.5	-0.1	4.3
30-40	4.0	0.2	0.1	1.3	-30	-1.1	0.0	1.1	-0.1	7.1
40-50	7.2	0.2	0.2	2.5	-80	-1.4	0.0	1.6	-0.1	9.6
50-75	12.3	0.1	0.3	11.5	-170	-1.7	-0.1	5.6	-0.2	12.6
75-100	16.2	*	0.3	11.5	-260	-1.5	0.0	6.5	-0.2	15.5
100-200	21.2	0.0	0.3	39.5	-460	-1.4	-0.1	23.9	-0.3	18.3
200-500	27.7	0.0	0.3	26.4	-700	-0.9	0.0	26.6	-0.2	22.6
500-1,000	27.7	0.0	0.1	4.6	-830	-0.4	0.1	11.1	-0.1	27.9
More than 1,000	23.8	0.0	0.0	1.5	-700	-0.1	0.2	22.7	0.0	32.9
All	12.1	0.1	0.2	100.0	-230	-0.9	0.0	100.0	-0.2	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028¹

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	10,670	5.8	6,710	0.3	310	0.1	6,410	0.4	4.6
10-20	17,690	9.6	19,250	1.4	580	0.2	18,680	1.7	3.0
20-30	19,530	10.7	31,550	2.5	1,380	0.5	30,170	3.0	4.4
30-40	16,990	9.3	44,230	3.0	3,190	1.1	41,040	3.5	7.2
40-50	14,090	7.7	56,820	3.2	5,550	1.6	51,270	3.7	9.8
50-75	28,410	15.5	78,250	9.0	10,000	5.7	68,260	9.8	12.8
75-100	18,960	10.3	110,100	8.4	17,270	6.5	92,830	8.9	15.7
100-200	36,510	19.9	178,800	26.4	33,140	24.1	145,660	27.0	18.5
200-500	16,170	8.8	362,290	23.7	82,560	26.6	279,740	23.0	22.8
500-1,000	2,380	1.3	834,970	8.1	233,590	11.1	601,380	7.3	28.0
More than 1,000	890	0.5	3,866,490	13.9	1,271,470	22.5	2,595,020	11.7	32.9
All	183,490	100.0	134,760	100.0	27,390	100.0	107,360	100.0	20.3

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

Number of AMT Taxpayers (millions). Baseline: 7.5

Proposal: 7.5

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

(1) Calendar year. Baseline is the law in place for 2028 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 T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 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	0.1	0.0	0.0	0.1	*	-0.1	0.0	0.3	0.0	6.6
10-20	2.5	0.2	0.0	1.0	-10	-0.6	0.0	1.3	0.0	6.1
20-30	3.8	0.1	0.1	3.5	-20	-1.0	0.0	2.3	-0.1	7.0
30-40	5.1	0.2	0.1	5.0	-40	-1.0	0.0	3.4	-0.1	9.5
40-50	8.7	0.2	0.2	7.6	-80	-1.2	0.0	4.3	-0.1	11.9
50-75	14.1	0.1	0.2	26.5	-150	-1.3	-0.1	14.3	-0.2	15.1
75-100	18.4	0.0	0.3	21.7	-220	-1.1	-0.1	13.7	-0.2	18.5
100-200	21.1	0.0	0.2	26.9	-240	-0.6	0.0	28.6	-0.1	21.6
200-500	22.7	0.0	0.1	6.2	-250	-0.3	0.1	15.0	-0.1	25.4
500-1,000	24.8	0.0	0.1	1.1	-400	-0.2	0.0	4.7	-0.1	29.9
More than 1,000	18.2	0.0	0.0	0.3	-280	0.0	0.1	11.9	0.0	35.2
All	9.3	0.1	0.2	100.0	-100	-0.7	0.0	100.0	-0.1	18.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 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	8,480	9.8	6,750	0.9	450	0.3	6,300	1.0	6.6
10-20	12,850	14.9	19,110	3.8	1,170	1.3	17,940	4.4	6.1
20-30	12,540	14.6	31,350	6.1	2,210	2.3	29,140	6.9	7.1
30-40	9,640	11.2	44,150	6.6	4,220	3.4	39,930	7.3	9.6
40-50	7,670	8.9	56,760	6.7	6,840	4.4	49,920	7.3	12.1
50-75	14,470	16.8	77,990	17.4	11,930	14.4	66,060	18.1	15.3
75-100	8,100	9.4	109,360	13.7	20,420	13.8	88,940	13.7	18.7
100-200	9,340	10.9	169,830	24.5	36,870	28.6	132,960	23.6	21.7
200-500	2,020	2.3	350,570	10.9	89,130	15.0	261,440	10.0	25.4
500-1,000	230	0.3	825,650	2.9	247,410	4.7	578,250	2.5	30.0
More than 1,000	100	0.1	4,002,070	6.2	1,408,050	11.8	2,594,020	5.0	35.2
All	86,140	100.0	75,150	100.0	13,970	100.0	61,180	100.0	18.6

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 2028 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 T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 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	0.7	0.0	0.0	0.0	-10	-1.7	0.0	0.0	0.0	1.5
20-30	1.6	0.1	0.1	0.5	-50	-5.6	0.0	0.1	-0.1	2.4
30-40	1.8	0.1	0.1	0.3	-20	-1.6	0.0	0.1	-0.1	3.1
40-50	2.7	0.1	0.1	0.4	-30	-1.1	0.0	0.3	-0.1	5.2
50-75	7.1	*	0.2	3.9	-150	-2.1	0.0	1.6	-0.2	8.5
75-100	13.5	*	0.3	6.8	-270	-1.9	0.0	3.0	-0.2	12.3
100-200	21.6	0.0	0.4	43.9	-550	-1.7	-0.2	21.6	-0.3	16.9
200-500	28.9	0.0	0.3	35.9	-780	-1.0	0.0	32.3	-0.2	22.1
500-1,000	28.5	0.0	0.2	6.3	-890	-0.4	0.1	14.3	-0.1	27.7
More than 1,000	24.6	0.0	0.0	1.9	-770	-0.1	0.2	26.7	0.0	32.6
All	16.8	*	0.2	100.0	-430	-0.9	0.0	100.0	-0.2	21.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 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	1,360	2.0	5,460	0.1	180	0.0	5,280	0.1	3.2
10-20	2,130	3.1	19,500	0.3	300	0.0	19,200	0.3	1.5
20-30	3,020	4.4	32,040	0.6	800	0.1	31,240	0.8	2.5
30-40	3,430	5.0	44,440	1.0	1,410	0.1	43,020	1.2	3.2
40-50	3,250	4.7	56,820	1.2	2,960	0.3	53,860	1.4	5.2
50-75	7,830	11.4	78,990	3.9	6,860	1.6	72,130	4.6	8.7
75-100	7,490	10.9	111,230	5.3	13,950	3.1	97,280	5.9	12.5
100-200	23,420	34.1	183,920	27.5	31,690	21.7	152,240	29.1	17.2
200-500	13,500	19.7	365,150	31.4	81,640	32.3	283,510	31.2	22.4
500-1,000	2,080	3.0	836,610	11.1	232,200	14.2	604,410	10.3	27.8
More than 1,000	750	1.1	3,713,290	17.6	1,211,780	26.5	2,501,510	15.2	32.6
All	68,650	100.0	228,490	100.0	49,720	100.0	178,780	100.0	21.8

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 2028 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 T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028¹
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	-0.3	0.0	-15.0
10-20	*	0.5	0.0	-0.1	*	-0.1	0.0	-2.2	0.0	-12.2
20-30	0.3	0.6	0.0	-0.3	*	-0.3	0.0	-1.6	0.0	-3.9
30-40	3.5	0.5	0.1	1.8	-20	-1.4	0.0	2.2	-0.1	3.9
40-50	8.6	0.5	0.2	6.5	-110	-2.4	0.0	4.6	-0.2	7.8
50-75	15.8	0.3	0.4	32.6	-300	-3.4	-0.3	15.9	-0.4	10.8
75-100	18.1	*	0.4	22.3	-390	-2.4	-0.1	15.5	-0.4	14.3
100-200	18.6	0.0	0.4	33.3	-510	-1.6	0.0	35.5	-0.3	18.5
200-500	14.6	0.0	0.1	3.4	-320	-0.4	0.2	14.0	-0.1	23.2
500-1,000	11.4	0.0	0.1	0.3	-320	-0.1	0.1	3.5	0.0	28.5
More than 1,000	17.5	0.0	0.0	0.2	-540	0.0	0.2	12.9	0.0	32.5
All	9.5	0.3	0.3	100.0	-190	-1.7	0.0	100.0	-0.2	13.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028¹

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	700	2.8	8,380	0.3	-1,250	-0.3	9,630	0.4	-15.0
10-20	2,470	9.9	19,790	2.4	-2,420	-2.1	22,210	3.1	-12.3
20-30	3,660	14.7	31,790	5.7	-1,240	-1.6	33,030	6.9	-3.9
30-40	3,590	14.4	44,240	7.8	1,740	2.2	42,510	8.7	3.9
40-50	2,830	11.3	56,960	7.9	4,560	4.6	52,390	8.4	8.0
50-75	5,220	20.9	77,990	19.9	8,710	16.1	69,280	20.5	11.2
75-100	2,750	11.0	109,420	14.7	15,990	15.6	93,430	14.6	14.6
100-200	3,150	12.6	168,600	26.0	31,750	35.4	136,850	24.4	18.8
200-500	500	2.0	335,600	8.2	78,050	13.9	257,550	7.3	23.3
500-1,000	40	0.2	832,590	1.7	237,800	3.5	594,780	1.4	28.6
More than 1,000	20	0.1	5,519,290	5.4	1,795,310	12.7	3,723,980	4.2	32.5
All	24,980	100.0	81,830	100.0	11,280	100.0	70,550	100.0	13.8

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 2028 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 T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028¹
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	-16.3
10-20	0.1	1.1	0.0	-0.2	10	-0.4	0.0	-0.4	0.1	-12.3
20-30	0.4	0.6	0.0	-0.1	*	-0.3	0.0	-0.4	0.0	-4.4
30-40	3.0	0.8	0.1	0.8	-30	-2.3	0.0	0.3	-0.1	3.0
40-50	8.6	0.7	0.2	2.1	-100	-2.6	0.0	0.8	-0.2	7.0
50-75	13.8	0.3	0.4	11.5	-290	-3.4	-0.1	3.1	-0.4	10.3
75-100	17.1	0.1	0.4	10.2	-370	-2.4	-0.1	4.0	-0.3	13.5
100-200	23.6	*	0.4	39.2	-580	-1.8	-0.2	21.0	-0.3	17.7
200-500	29.1	0.0	0.3	28.4	-760	-0.9	0.0	29.9	-0.2	22.5
500-1,000	30.6	0.0	0.2	6.1	-970	-0.4	0.1	14.3	-0.1	28.0
More than 1,000	26.1	0.0	0.0	1.9	-800	-0.1	0.2	27.4	0.0	32.9
All	15.1	0.3	0.3	100.0	-360	-1.0	0.0	100.0	-0.2	20.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028¹

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	1,110	2.0	8,120	0.1	-1,320	-0.1	9,430	0.1	-16.3
10-20	3,770	6.7	19,870	0.8	-2,450	-0.4	22,330	1.1	-12.4
20-30	5,410	9.5	31,790	1.7	-1,390	-0.4	33,180	2.3	-4.4
30-40	5,330	9.4	44,180	2.3	1,370	0.4	42,810	2.9	3.1
40-50	4,160	7.3	56,970	2.4	4,090	0.8	52,880	2.8	7.2
50-75	8,170	14.4	78,270	6.4	8,340	3.2	69,930	7.2	10.7
75-100	5,570	9.8	110,380	6.1	15,290	4.0	95,090	6.7	13.9
100-200	13,590	24.0	182,800	24.7	32,920	21.2	149,880	25.7	18.0
200-500	7,590	13.4	366,090	27.6	83,140	29.8	282,940	27.1	22.7
500-1,000	1,280	2.3	836,460	10.6	234,920	14.2	601,540	9.7	28.1
More than 1,000	480	0.9	3,634,250	17.3	1,197,250	27.1	2,437,010	14.7	32.9
All	56,650	100.0	177,460	100.0	37,330	100.0	140,140	100.0	21.0

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 2028 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 T18-0216
Repeal Cadillac Tax, Premiums Revert to Pre-Cadillac Tax Levels
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 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	0.3	0.0	0.0	0.1	*	-1.5	0.0	0.0	0.0	2.7
10-20	0.4	0.0	0.0	0.2	*	-0.5	0.0	0.2	0.0	1.9
20-30	0.7	*	0.0	1.1	-10	-1.0	0.0	0.5	0.0	2.5
30-40	2.0	0.1	0.1	2.6	-20	-1.4	0.0	0.8	-0.1	3.4
40-50	1.7	0.1	0.0	1.5	-10	-0.5	0.0	1.2	0.0	4.8
50-75	3.8	0.0	0.1	8.7	-40	-0.7	0.0	5.3	-0.1	7.9
75-100	7.6	*	0.1	13.1	-110	-0.9	0.0	6.6	-0.1	11.4
100-200	11.9	0.0	0.1	42.8	-210	-0.8	-0.1	23.9	-0.1	15.6
200-500	17.3	0.0	0.1	25.5	-370	-0.5	0.0	24.0	-0.1	21.9
500-1,000	13.7	0.0	0.0	2.5	-270	-0.1	0.0	9.5	0.0	27.5
More than 1,000	14.3	0.0	0.0	1.5	-330	0.0	0.1	27.7	0.0	32.8
All	5.4	*	0.1	100.0	-90	-0.4	0.0	100.0	-0.1	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 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	1,850	3.6	5,440	0.2	150	0.0	5,290	0.2	2.8
10-20	4,400	8.5	19,740	1.4	370	0.2	19,360	1.6	1.9
20-30	6,530	12.6	31,520	3.3	780	0.5	30,740	3.9	2.5
30-40	5,750	11.1	44,140	4.1	1,510	0.8	42,630	4.7	3.4
40-50	4,730	9.1	56,770	4.3	2,720	1.2	54,060	4.9	4.8
50-75	9,310	17.9	78,070	11.6	6,190	5.4	71,880	12.9	7.9
75-100	5,600	10.8	109,890	9.8	12,640	6.6	97,250	10.5	11.5
100-200	9,430	18.1	174,300	26.2	27,360	24.0	146,940	26.7	15.7
200-500	3,220	6.2	364,320	18.7	80,200	24.0	284,120	17.6	22.0
500-1,000	440	0.9	833,090	5.9	229,550	9.4	603,540	5.1	27.6
More than 1,000	210	0.4	4,383,080	14.4	1,438,070	27.6	2,945,010	11.7	32.8
All	52,030	100.0	120,480	100.0	20,670	100.0	99,810	100.0	17.2

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 2028 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.