

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

Table T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 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	27.8	-10	0.0	0	0.1	0.1	-10	-0.1	4.3
10-20	95.0	-30	0.2	420	0.1	0.7	-30	-0.1	2.9
20-30	98.9	-60	*	**	0.2	1.8	-60	-0.2	4.4
30-40	99.2	-90	0.2	1,010	0.2	2.1	-90	-0.2	6.8
40-50	99.3	-140	0.2	2,820	0.3	2.7	-130	-0.2	9.2
50-75	99.6	-230	0.1	2,320	0.3	9.8	-230	-0.3	12.5
75-100	99.8	-390	*	**	0.4	11.2	-380	-0.4	15.5
100-200	99.7	-610	*	**	0.4	34.7	-610	-0.3	18.6
200-500	99.9	-990	*	**	0.4	27.8	-990	-0.3	22.7
500-1,000	99.8	-1,190	*	**	0.2	4.9	-1,190	-0.1	27.5
More than 1,000	99.7	-2,590	0.0	0	0.1	4.0	-2,580	-0.1	31.5
All	95.0	-370	0.1	1,540	0.3	100.0	-350	-0.3	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 7.4 Proposal: 7.4

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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 T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 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	27.8	0.0	0.1	0.1	-10	-2.2	0.0	0.1	-0.1	4.3
10-20	95.0	0.2	0.1	0.7	-30	-4.3	0.0	0.2	-0.1	2.9
20-30	98.9	*	0.2	1.8	-60	-4.2	0.0	0.5	-0.2	4.4
30-40	99.2	0.2	0.2	2.1	-90	-2.7	0.0	0.9	-0.2	6.8
40-50	99.3	0.2	0.3	2.7	-130	-2.4	0.0	1.3	-0.2	9.2
50-75	99.6	0.1	0.3	9.8	-230	-2.3	-0.1	5.2	-0.3	12.5
75-100	99.8	*	0.4	11.2	-380	-2.2	-0.1	6.2	-0.4	15.5
100-200	99.7	*	0.4	34.7	-610	-1.8	-0.1	23.5	-0.3	18.6
200-500	99.9	*	0.4	27.8	-990	-1.2	0.0	28.2	-0.3	22.7
500-1,000	99.8	*	0.2	4.9	-1,190	-0.5	0.1	11.8	-0.1	27.5
More than 1,000	99.7	0.0	0.1	4.0	-2,580	-0.2	0.2	22.0	-0.1	31.5
All	95.0	0.1	0.3	100.0	-350	-1.2	0.0	100.0	-0.3	20.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029 ¹

Expanded Cash Income Level (thousands of 2019 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	10,310	5.5	6,700	0.3	290	0.1	6,400	0.3	4.4
10-20	17,920	9.6	19,310	1.3	580	0.2	18,720	1.6	3.0
20-30	19,740	10.5	31,660	2.4	1,440	0.5	30,220	2.8	4.6
30-40	16,170	8.6	44,300	2.7	3,090	0.9	41,210	3.2	7.0
40-50	13,820	7.4	56,890	3.0	5,340	1.4	51,550	3.4	9.4
50-75	28,560	15.3	78,490	8.5	10,070	5.3	68,420	9.3	12.8
75-100	19,330	10.3	110,520	8.1	17,510	6.2	93,020	8.6	15.8
100-200	37,780	20.2	179,170	25.6	33,870	23.6	145,300	26.2	18.9
200-500	18,520	9.9	360,220	25.3	82,730	28.2	277,500	24.5	23.0
500-1,000	2,730	1.5	838,090	8.7	231,740	11.7	606,340	7.9	27.7
More than 1,000	1,030	0.6	3,627,510	14.2	1,145,570	21.8	2,481,940	12.2	31.6
All	187,320	100.0	141,020	100.0	28,970	100.0	112,060	100.0	20.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 7.4

Proposal: 7.4

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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 T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 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	28.9	0.0	0.1	0.3	-10	-1.5	0.0	0.3	-0.1	6.4
10-20	95.7	0.2	0.2	2.0	-30	-2.3	0.0	1.2	-0.2	6.3
20-30	99.0	*	0.3	5.4	-80	-3.2	0.0	2.3	-0.2	7.3
30-40	99.3	0.2	0.3	5.6	-110	-2.7	0.0	2.9	-0.2	8.9
40-50	99.4	0.1	0.3	7.1	-170	-2.6	-0.1	3.7	-0.3	10.8
50-75	99.7	0.0	0.4	20.7	-250	-2.1	-0.1	13.7	-0.3	14.9
75-100	99.7	0.1	0.4	18.4	-390	-1.9	-0.1	13.5	-0.4	18.3
100-200	99.4	*	0.4	29.3	-510	-1.4	0.0	29.8	-0.3	21.7
200-500	99.8	*	0.2	8.3	-630	-0.7	0.1	15.9	-0.2	24.6
500-1,000	99.6	0.0	0.2	1.4	-970	-0.4	0.1	5.1	-0.1	29.8
More than 1,000	99.0	0.0	0.1	1.3	-2,170	-0.2	0.1	11.2	-0.1	33.2
All	92.2	0.1	0.3	100.0	-200	-1.4	0.0	100.0	-0.3	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029 ¹

Expanded Cash Income Level (thousands of 2019 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	8,120	9.1	6,770	0.8	440	0.3	6,330	0.9	6.5
10-20	12,960	14.5	19,170	3.5	1,240	1.2	17,930	4.1	6.5
20-30	12,920	14.5	31,500	5.8	2,380	2.4	29,120	6.6	7.6
30-40	9,520	10.7	44,210	6.0	4,050	3.0	40,160	6.7	9.2
40-50	7,840	8.8	56,890	6.4	6,330	3.8	50,560	7.0	11.1
50-75	15,160	17.0	78,400	17.0	11,930	13.8	66,470	17.7	15.2
75-100	8,660	9.7	110,050	13.6	20,520	13.6	89,530	13.6	18.7
100-200	10,430	11.7	170,320	25.4	37,420	29.8	132,900	24.3	22.0
200-500	2,390	2.7	348,000	11.9	86,360	15.8	261,640	11.0	24.8
500-1,000	270	0.3	830,180	3.2	248,260	5.1	581,920	2.7	29.9
More than 1,000	110	0.1	3,896,240	6.2	1,294,810	11.1	2,601,430	5.1	33.2
All	89,170	100.0	78,580	100.0	14,680	100.0	63,900	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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 T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 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	22.7	0.0	0.1	0.0	-10	-2.8	0.0	0.0	-0.1	3.1
10-20	93.1	0.0	0.1	0.1	-20	-8.5	0.0	0.0	-0.1	1.0
20-30	98.1	*	0.1	0.2	-30	-5.1	0.0	0.1	-0.1	1.9
30-40	99.1	0.1	0.1	0.4	-50	-4.1	0.0	0.1	-0.1	2.8
40-50	99.5	0.1	0.1	0.5	-70	-2.3	0.0	0.2	-0.1	4.9
50-75	99.5	0.1	0.2	2.7	-150	-2.2	0.0	1.3	-0.2	8.1
75-100	99.9	0.0	0.3	5.8	-320	-2.3	0.0	2.7	-0.3	12.2
100-200	99.8	*	0.4	36.6	-640	-2.0	-0.2	20.1	-0.3	17.1
200-500	99.9	*	0.4	40.7	-1,070	-1.3	-0.1	34.3	-0.3	22.4
500-1,000	99.9	*	0.2	7.2	-1,210	-0.5	0.1	15.0	-0.1	27.2
More than 1,000	99.9	0.0	0.1	5.6	-2,580	-0.2	0.2	26.0	-0.1	31.4
All	97.9	*	0.3	100.0	-580	-1.1	0.0	100.0	-0.2	21.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029 ¹

Expanded Cash Income Level (thousands of 2019 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	1,350	2.0	5,280	0.0	170	0.0	5,110	0.1	3.2
10-20	2,030	3.0	19,440	0.2	220	0.0	19,210	0.3	1.1
20-30	2,830	4.1	31,980	0.5	650	0.1	31,330	0.7	2.0
30-40	3,110	4.5	44,680	0.8	1,300	0.1	43,380	1.0	2.9
40-50	2,920	4.2	56,970	1.0	2,880	0.2	54,090	1.2	5.1
50-75	7,310	10.6	79,200	3.5	6,600	1.3	72,600	4.1	8.3
75-100	7,160	10.4	111,510	4.8	13,940	2.7	97,570	5.4	12.5
100-200	23,060	33.5	185,020	25.6	32,270	20.3	152,750	27.1	17.4
200-500	15,280	22.2	363,580	33.4	82,380	34.4	281,210	33.1	22.7
500-1,000	2,390	3.5	839,260	12.0	229,520	14.9	609,740	11.2	27.4
More than 1,000	870	1.3	3,463,910	18.1	1,089,490	25.8	2,374,430	15.9	31.5
All	68,770	100.0	242,270	100.0	53,300	100.0	188,970	100.0	22.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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 T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 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	26.7	0.0	0.1	0.1	-10	0.6	0.0	-0.3	-0.1	-15.4
10-20	94.1	0.1	0.1	0.7	-20	0.7	-0.1	-2.3	-0.1	-13.0
20-30	99.4	0.1	0.1	1.7	-30	2.0	-0.1	-1.9	-0.1	-4.8
30-40	99.2	0.5	0.1	2.4	-50	-3.1	0.0	1.6	-0.1	3.3
40-50	98.7	0.7	0.2	3.5	-90	-1.9	0.0	4.1	-0.2	7.9
50-75	99.4	0.4	0.4	22.3	-280	-3.2	-0.2	14.8	-0.4	10.8
75-100	99.9	*	0.5	22.7	-510	-3.1	-0.2	15.5	-0.5	14.3
100-200	99.7	0.0	0.5	38.4	-710	-2.2	0.0	38.3	-0.4	18.8
200-500	99.6	0.0	0.3	6.4	-670	-0.9	0.2	15.8	-0.2	22.5
500-1,000	98.1	0.0	0.2	0.7	-1,120	-0.5	0.1	3.4	-0.1	28.8
More than 1,000	99.4	0.0	0.1	1.0	-3,190	-0.2	0.2	10.9	-0.1	30.7
All	96.8	0.2	0.4	100.0	-260	-2.2	0.0	100.0	-0.3	13.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029 ¹

Expanded Cash Income Level (thousands of 2019 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	8,440	0.3	-1,290	-0.3	9,730	0.4	-15.3
10-20	2,610	10.5	19,910	2.5	-2,570	-2.3	22,480	3.3	-12.9
20-30	3,650	14.6	31,990	5.5	-1,510	-1.9	33,490	6.8	-4.7
30-40	3,180	12.8	44,220	6.7	1,510	1.6	42,710	7.5	3.4
40-50	2,680	10.7	56,830	7.2	4,550	4.1	52,280	7.7	8.0
50-75	5,080	20.4	77,820	18.8	8,690	15.0	69,130	19.4	11.2
75-100	2,850	11.4	109,780	14.9	16,230	15.7	93,540	14.7	14.8
100-200	3,470	13.9	169,250	27.9	32,500	38.3	136,750	26.2	19.2
200-500	620	2.5	328,740	9.6	74,700	15.6	254,050	8.6	22.7
500-1,000	40	0.2	829,600	1.6	240,070	3.4	589,530	1.3	28.9
More than 1,000	20	0.1	5,365,010	4.9	1,651,830	10.7	3,713,180	3.9	30.8
All	24,930	100.0	84,390	100.0	11,820	100.0	72,570	100.0	14.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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 T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 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	29.8	0.0	0.1	0.0	-10	0.6	0.0	-0.1	-0.1	-16.1
10-20	93.9	0.7	0.1	0.2	-10	0.5	0.0	-0.5	-0.1	-13.5
20-30	99.0	0.1	0.1	0.6	-30	2.1	0.0	-0.4	-0.1	-5.0
30-40	98.9	0.7	0.1	0.7	-40	-4.0	0.0	0.2	-0.1	2.4
40-50	98.8	0.8	0.2	1.1	-80	-2.0	0.0	0.7	-0.1	7.0
50-75	99.4	0.3	0.3	6.5	-240	-2.8	0.0	2.9	-0.3	10.6
75-100	99.9	*	0.5	9.5	-500	-3.2	-0.1	3.6	-0.5	13.7
100-200	99.8	*	0.5	35.2	-720	-2.1	-0.2	20.3	-0.4	18.2
200-500	99.9	*	0.4	34.3	-1,110	-1.3	0.0	32.3	-0.3	23.1
500-1,000	99.9	0.0	0.2	6.3	-1,260	-0.5	0.1	14.8	-0.2	28.4
More than 1,000	99.8	0.0	0.1	5.4	-2,830	-0.3	0.3	26.0	-0.1	31.9
All	97.7	0.2	0.3	100.0	-500	-1.2	0.0	100.0	-0.3	21.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029 ¹

Expanded Cash Income Level (thousands of 2019 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	1,130	2.0	8,290	0.1	-1,320	-0.1	9,620	0.1	-16.0
10-20	4,050	7.1	19,790	0.8	-2,660	-0.5	22,450	1.1	-13.5
20-30	5,520	9.7	31,890	1.7	-1,570	-0.4	33,470	2.2	-4.9
30-40	4,790	8.4	44,210	2.0	1,100	0.2	43,110	2.5	2.5
40-50	3,840	6.7	56,800	2.1	4,080	0.7	52,720	2.4	7.2
50-75	7,780	13.6	78,370	5.7	8,510	2.9	69,860	6.5	10.9
75-100	5,370	9.4	110,540	5.6	15,630	3.7	94,910	6.1	14.1
100-200	13,800	24.1	183,000	23.8	33,960	20.5	149,040	24.7	18.6
200-500	8,730	15.3	363,250	29.8	84,910	32.4	278,340	29.2	23.4
500-1,000	1,410	2.5	839,770	11.1	239,370	14.7	600,400	10.1	28.5
More than 1,000	540	0.9	3,443,430	17.4	1,100,860	25.8	2,342,570	15.1	32.0
All	57,170	100.0	185,790	100.0	40,050	100.0	145,740	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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 T20-0003
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2029¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 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	22.3	0.0	0.1	0.1	-10	-3.7	0.0	0.0	-0.1	2.3
10-20	94.6	0.0	0.1	0.8	-20	-4.9	0.0	0.1	-0.1	2.1
20-30	98.9	0.0	0.1	2.4	-40	-5.5	0.0	0.4	-0.1	2.2
30-40	99.6	*	0.1	3.1	-60	-4.4	0.0	0.6	-0.1	2.8
40-50	99.5	0.0	0.1	3.7	-70	-3.0	0.0	1.1	-0.1	4.0
50-75	99.7	*	0.2	10.7	-110	-2.0	-0.1	4.6	-0.1	6.8
75-100	99.8	0.0	0.2	11.1	-180	-1.6	0.0	6.1	-0.2	10.2
100-200	99.4	*	0.2	34.3	-350	-1.3	-0.1	22.7	-0.2	14.5
200-500	99.9	0.0	0.2	23.6	-630	-0.8	0.0	24.7	-0.2	20.4
500-1,000	99.7	*	0.1	4.4	-780	-0.4	0.1	10.8	-0.1	25.6
More than 1,000	99.8	0.0	0.1	5.2	-2,080	-0.2	0.2	28.5	-0.1	31.0
All	96.3	*	0.2	100.0	-190	-0.9	0.0	100.0	-0.2	16.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029¹

Expanded Cash Income Level (thousands of 2019 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	1,780	3.3	5,380	0.1	130	0.0	5,250	0.2	2.4
10-20	3,920	7.4	19,810	1.1	430	0.2	19,380	1.3	2.2
20-30	5,960	11.2	31,890	2.8	730	0.4	31,160	3.3	2.3
30-40	5,550	10.4	44,470	3.6	1,290	0.6	43,180	4.2	2.9
40-50	5,210	9.8	57,000	4.3	2,350	1.1	54,650	5.0	4.1
50-75	9,640	18.1	78,410	11.0	5,470	4.7	72,950	12.3	7.0
75-100	6,030	11.3	110,790	9.8	11,480	6.1	99,320	10.5	10.4
100-200	9,910	18.6	175,730	25.4	25,870	22.8	149,850	26.0	14.7
200-500	3,740	7.0	361,540	19.7	74,540	24.7	287,000	18.7	20.6
500-1,000	570	1.1	834,960	6.9	214,850	10.8	620,110	6.1	25.7
More than 1,000	250	0.5	4,141,680	15.0	1,286,460	28.3	2,855,220	12.4	31.1
All	53,190	100.0	128,800	100.0	21,190	100.0	107,610	100.0	16.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device 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.

<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.