

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

**Table T20-0004**  
**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 Percentile, 2029 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	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 (\$)					
<b>Lowest Quintile</b>	82.0	-40	0.1	440	0.2	2.6	-40	-0.2	3.8
<b>Second Quintile</b>	99.3	-130	0.2	2,050	0.3	7.6	-120	-0.2	9.1
<b>Middle Quintile</b>	99.7	-330	*	**	0.4	19.3	-330	-0.3	14.6
<b>Fourth Quintile</b>	99.7	-590	*	**	0.4	28.4	-590	-0.3	18.3
<b>Top Quintile</b>	99.9	-1,040	*	**	0.3	41.9	-1,040	-0.2	25.7
<b>All</b>	95.0	-370	0.1	1,540	0.3	100.0	-350	-0.3	20.3
<b>Addendum</b>									
<b>80-90</b>	99.9	-900	*	**	0.4	18.6	-900	-0.3	21.2
<b>90-95</b>	99.9	-1,030	*	**	0.3	10.2	-1,030	-0.3	22.7
<b>95-99</b>	99.8	-1,140	0.0	0	0.2	8.7	-1,140	-0.2	26.4
<b>Top 1 Percent</b>	99.8	-2,400	0.0	0	0.1	4.4	-2,400	-0.1	31.3
<b>Top 0.1 Percent</b>	99.8	-7,120	0.0	0	0.1	1.3	-7,110	-0.1	31.7

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) 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 2019 dollars): 20% \$29,800; 40% \$58,400; 60% \$102,500; 80% \$181,800; 90% \$262,000; 95% \$377,200; 99% \$905,200; 99.9% \$4,158,400.

(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 T20-0004**  
**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 Percentile, 2029 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	82.0	0.1	0.2	2.6	-40	-4.1	0.0	0.7	-0.2	3.8
<b>Second Quintile</b>	99.3	0.2	0.3	7.6	-120	-2.4	-0.1	3.8	-0.2	9.1
<b>Middle Quintile</b>	99.7	*	0.4	19.3	-330	-2.2	-0.1	10.5	-0.3	14.6
<b>Fourth Quintile</b>	99.7	*	0.4	28.4	-590	-1.8	-0.1	18.9	-0.3	18.3
<b>Top Quintile</b>	99.9	*	0.3	41.9	-1,040	-0.8	0.3	65.9	-0.2	25.7
<b>All</b>	95.0	0.1	0.3	100.0	-350	-1.2	0.0	100.0	-0.3	20.3
<b>Addendum</b>										
<b>80-90</b>	99.9	*	0.4	18.6	-900	-1.5	-0.1	14.9	-0.3	21.2
<b>90-95</b>	99.9	*	0.3	10.2	-1,030	-1.1	0.0	10.9	-0.3	22.7
<b>95-99</b>	99.8	0.0	0.2	8.7	-1,140	-0.6	0.1	16.9	-0.2	26.4
<b>Top 1 Percent</b>	99.8	0.0	0.1	4.4	-2,400	-0.2	0.2	23.2	-0.1	31.3
<b>Top 0.1 Percent</b>	99.8	0.0	0.1	1.3	-7,110	-0.2	0.1	10.7	-0.1	31.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2029 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	47,550	25.4	21,530	3.9	860	0.8	20,670	4.7	4.0
<b>Second Quintile</b>	41,240	22.0	54,890	8.6	5,120	3.9	49,780	9.8	9.3
<b>Middle Quintile</b>	38,730	20.7	99,330	14.6	14,850	10.6	84,480	15.6	15.0
<b>Fourth Quintile</b>	31,830	17.0	173,320	20.9	32,360	19.0	140,960	21.4	18.7
<b>Top Quintile</b>	26,570	14.2	517,070	52.0	134,000	65.6	383,070	48.5	25.9
<b>All</b>	187,320	100.0	141,020	100.0	28,970	100.0	112,060	100.0	20.5
<b>Addendum</b>									
<b>80-90</b>	13,760	7.3	274,250	14.3	58,980	15.0	215,270	14.1	21.5
<b>90-95</b>	6,550	3.5	391,910	9.7	90,130	10.9	301,780	9.4	23.0
<b>95-99</b>	5,040	2.7	681,110	13.0	181,100	16.8	500,010	12.0	26.6
<b>Top 1 Percent</b>	1,220	0.7	3,254,490	15.0	1,022,490	23.0	2,232,000	13.0	31.4
<b>Top 0.1 Percent</b>	130	0.1	14,502,400	6.9	4,598,710	10.6	9,903,690	5.9	31.7

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) 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 2019 dollars): 20% \$29,800; 40% \$58,400; 60% \$102,500; 80% \$181,800; 90% \$262,000; 95% \$377,200; 99% \$905,200; 99.9% \$4,158,400.

(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 T20-0004**  
**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 Percentile Adjusted for Family Size, 2029<sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	78.1	0.1	0.1	1.4	-20	-9.7	0.0	0.2	-0.1	1.1
Second Quintile	99.2	0.2	0.3	6.5	-110	-2.7	0.0	2.9	-0.2	8.2
Middle Quintile	99.7	*	0.4	16.7	-290	-2.4	-0.1	8.4	-0.3	13.2
Fourth Quintile	99.8	*	0.4	28.0	-520	-1.9	-0.1	18.0	-0.3	17.8
Top Quintile	99.7	*	0.3	47.1	-920	-0.8	0.3	70.3	-0.2	25.4
All	95.0	0.1	0.3	100.0	-350	-1.2	0.0	100.0	-0.3	20.3
<b>Addendum</b>										
80-90	99.6	*	0.4	20.5	-780	-1.6	-0.1	15.9	-0.3	21.0
90-95	99.9	*	0.4	12.2	-940	-1.2	0.0	12.2	-0.3	22.7
95-99	99.9	*	0.2	9.5	-990	-0.7	0.1	17.9	-0.2	25.8
Top 1 Percent	99.7	0.0	0.1	4.9	-2,130	-0.3	0.2	24.3	-0.1	31.1
Top 0.1 Percent	99.7	0.0	0.1	1.4	-6,240	-0.2	0.1	11.2	-0.1	31.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2029<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	38,870	20.8	20,200	3.0	240	0.2	19,960	3.7	1.2	
Second Quintile	38,750	20.7	48,960	7.2	4,130	3.0	44,830	8.3	8.4	
Middle Quintile	38,570	20.6	88,510	12.9	11,960	8.5	76,550	14.1	13.5	
Fourth Quintile	35,920	19.2	151,050	20.5	27,420	18.2	123,630	21.2	18.2	
Top Quintile	33,790	18.0	439,910	56.3	112,480	70.0	327,430	52.7	25.6	
All	187,320	100.0	141,020	100.0	28,970	100.0	112,060	100.0	20.5	
<b>Addendum</b>										
80-90	17,360	9.3	234,610	15.4	49,990	16.0	184,620	15.3	21.3	
90-95	8,550	4.6	336,450	10.9	77,300	12.2	259,150	10.6	23.0	
95-99	6,360	3.4	585,630	14.1	152,130	17.8	433,510	13.1	26.0	
Top 1 Percent	1,520	0.8	2,757,290	15.9	858,370	24.0	1,898,920	13.8	31.1	
Top 0.1 Percent	150	0.1	12,755,230	7.2	4,040,460	11.1	8,714,780	6.2	31.7	

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) 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 2019 dollars): 20% \$20,600; 40% \$39,900; 60% \$67,800; 80% \$112,200; 90% \$160,600; 95% \$228,100; 99% \$524,600; 99.9% \$2,352,800.

(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 T20-0004**  
**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 Percentile Adjusted for Family Size, 2029<sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	72.1	0.2	0.2	2.8	-20	-2.6	0.0	1.5	-0.1	5.4
Second Quintile	99.2	0.1	0.3	10.9	-90	-2.8	-0.1	5.4	-0.3	8.6
Middle Quintile	99.6	0.0	0.4	21.5	-210	-2.2	-0.1	13.4	-0.3	13.3
Fourth Quintile	99.8	*	0.4	30.4	-380	-1.8	-0.1	23.4	-0.3	18.5
Top Quintile	99.4	*	0.3	34.1	-600	-0.9	0.3	56.1	-0.2	25.0
All	92.2	0.1	0.3	100.0	-200	-1.4	0.0	100.0	-0.3	18.4
<b>Addendum</b>										
80-90	99.0	*	0.4	16.3	-510	-1.4	0.0	16.8	-0.3	21.8
90-95	99.9	0.0	0.4	9.5	-660	-1.2	0.0	11.1	-0.3	22.9
95-99	99.8	*	0.2	5.8	-650	-0.7	0.1	12.4	-0.2	25.3
Top 1 Percent	99.4	0.0	0.1	2.5	-1,340	-0.2	0.2	15.7	-0.1	32.0
Top 0.1 Percent	99.2	0.0	0.1	0.7	-4,080	-0.1	0.1	7.2	-0.1	32.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2029<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	22,860	25.6	15,590	5.1	870	1.5	14,720	5.9	5.6	
Second Quintile	21,110	23.7	38,190	11.5	3,390	5.5	34,800	12.9	8.9	
Middle Quintile	19,170	21.5	67,970	18.6	9,230	13.5	58,740	19.8	13.6	
Fourth Quintile	14,790	16.6	110,250	23.3	20,760	23.5	89,490	23.2	18.8	
Top Quintile	10,440	11.7	276,830	41.3	69,910	55.8	206,910	37.9	25.3	
All	89,170	100.0	78,580	100.0	14,680	100.0	63,900	100.0	18.7	
<b>Addendum</b>										
80-90	5,870	6.6	169,310	14.2	37,470	16.8	131,840	13.6	22.1	
90-95	2,600	2.9	241,430	9.0	55,880	11.1	185,560	8.5	23.1	
95-99	1,620	1.8	391,950	9.1	99,650	12.3	292,300	8.3	25.4	
Top 1 Percent	340	0.4	1,854,680	9.0	595,510	15.5	1,259,170	7.5	32.1	
Top 0.1 Percent	30	0.0	8,947,370	4.1	2,932,840	7.1	6,014,530	3.4	32.8	

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) 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 2019 dollars): 20% \$20,600; 40% \$39,900; 60% \$67,800; 80% \$112,200; 90% \$160,600; 95% \$228,100; 99% \$524,600; 99.9% \$2,352,800.

(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 T20-0004**  
**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 Percentile Adjusted for Family Size, 2029<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	82.9	*	0.1	0.5	-30	-7.4	0.0	0.1	-0.1	1.3
Second Quintile	99.5	0.1	0.2	2.8	-120	-2.5	0.0	1.2	-0.2	7.4
Middle Quintile	99.8	*	0.3	11.1	-340	-2.3	-0.1	5.2	-0.3	12.6
Fourth Quintile	99.9	*	0.4	26.9	-620	-1.9	-0.1	15.3	-0.3	17.2
Top Quintile	99.9	*	0.3	58.5	-1,100	-0.8	0.2	78.0	-0.2	25.4
All	97.9	*	0.3	100.0	-580	-1.1	0.0	100.0	-0.2	21.8
<b>Addendum</b>										
80-90	99.9	*	0.4	24.3	-950	-1.7	-0.1	16.0	-0.4	20.6
90-95	99.9	*	0.4	15.2	-1,110	-1.3	0.0	13.2	-0.3	22.6
95-99	99.9	0.0	0.2	12.5	-1,120	-0.7	0.1	21.2	-0.2	25.9
Top 1 Percent	99.9	0.0	0.1	6.4	-2,360	-0.3	0.2	27.6	-0.1	30.9
Top 0.1 Percent	99.9	0.0	0.1	1.7	-6,730	-0.2	0.1	12.2	-0.1	31.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2029<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,360	10.7	26,150	1.2	350	0.1	25,800	1.5	1.4	
Second Quintile	9,290	13.5	64,570	3.6	4,890	1.2	59,680	4.3	7.6	
Middle Quintile	13,020	18.9	115,180	9.0	14,890	5.3	100,290	10.1	12.9	
Fourth Quintile	17,280	25.1	186,840	19.4	32,810	15.5	154,030	20.5	17.6	
Top Quintile	21,350	31.1	521,390	66.8	133,530	77.8	387,870	63.7	25.6	
All	68,770	100.0	242,270	100.0	53,300	100.0	188,970	100.0	22.0	
<b>Addendum</b>										
80-90	10,290	15.0	273,990	16.9	57,370	16.1	216,620	17.2	20.9	
90-95	5,500	8.0	385,020	12.7	88,150	13.2	296,870	12.6	22.9	
95-99	4,470	6.5	662,570	17.8	172,850	21.1	489,720	16.9	26.1	
Top 1 Percent	1,090	1.6	2,961,970	19.4	918,910	27.4	2,043,060	17.2	31.0	
Top 0.1 Percent	100	0.2	13,535,110	8.4	4,289,880	12.1	9,245,230	7.3	31.7	

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) 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 2019 dollars): 20% \$20,600; 40% \$39,900; 60% \$67,800; 80% \$112,200; 90% \$160,600; 95% \$228,100; 99% \$524,600; 99.9% \$2,352,800.

(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 T20-0004**  
**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 Percentile Adjusted for Family Size, 2029 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	91.4	0.1	0.1	3.2	-30	1.4	-0.2	-5.0	-0.1	-6.3
Second Quintile	99.0	0.6	0.3	17.3	-150	-2.9	-0.1	12.8	-0.2	8.1
Middle Quintile	99.7	0.1	0.5	37.2	-470	-3.3	-0.3	24.4	-0.5	13.7
Fourth Quintile	99.8	0.0	0.5	27.5	-620	-2.1	0.0	29.1	-0.4	18.8
Top Quintile	99.6	0.0	0.3	14.8	-760	-0.8	0.5	38.6	-0.2	24.4
All	96.8	0.2	0.4	100.0	-260	-2.2	0.0	100.0	-0.3	13.7
<b>Addendum</b>										
80-90	99.8	0.0	0.4	10.3	-810	-1.6	0.1	14.0	-0.4	21.3
90-95	99.5	0.0	0.2	1.8	-420	-0.6	0.1	7.0	-0.1	22.7
95-99	98.9	0.0	0.2	1.5	-790	-0.6	0.1	5.7	-0.1	25.2
Top 1 Percent	99.5	0.0	0.1	1.2	-2,640	-0.2	0.2	11.9	-0.1	30.7
Top 0.1 Percent	99.6	0.0	0.1	0.5	-10,270	-0.2	0.2	7.3	-0.1	30.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2029 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	8,100	32.5	27,970	10.8	-1,740	-4.8	29,710	13.3	-6.2	
Second Quintile	7,620	30.6	60,280	21.8	5,000	12.9	55,280	23.3	8.3	
Middle Quintile	5,090	20.4	100,880	24.4	14,320	24.7	86,560	24.3	14.2	
Fourth Quintile	2,840	11.4	157,640	21.3	30,190	29.1	127,450	20.0	19.2	
Top Quintile	1,240	5.0	368,360	21.6	90,680	38.0	277,680	19.0	24.6	
All	24,930	100.0	84,390	100.0	11,820	100.0	72,570	100.0	14.0	
<b>Addendum</b>										
80-90	810	3.3	234,220	9.0	50,620	13.9	183,600	8.2	21.6	
90-95	280	1.1	319,440	4.2	72,820	6.9	246,620	3.8	22.8	
95-99	120	0.5	550,070	3.1	139,330	5.6	410,740	2.7	25.3	
Top 1 Percent	30	0.1	3,899,700	5.3	1,200,310	11.6	2,699,390	4.3	30.8	
Top 0.1 Percent	*	0.0	22,335,160	3.3	6,858,400	7.2	15,476,760	2.6	30.7	

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) 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 2019 dollars): 20% \$20,600; 40% \$39,900; 60% \$67,800; 80% \$112,200; 90% \$160,600; 95% \$228,100; 99% \$524,600; 99.9% \$2,352,800.

(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 T20-0004**  
**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 Percentile Adjusted for Family Size, 2029<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	91.5	0.3	0.1	1.2	-30	1.6	0.0	-1.0	-0.1	-5.8
Second Quintile	99.2	0.6	0.3	6.7	-150	-2.7	0.0	3.1	-0.2	8.6
Middle Quintile	99.8	*	0.5	19.6	-500	-2.8	-0.1	8.6	-0.4	14.6
Fourth Quintile	99.9	*	0.5	29.1	-780	-1.9	-0.1	18.5	-0.4	19.3
Top Quintile	99.8	*	0.3	43.2	-1,240	-0.8	0.3	70.7	-0.2	27.0
All	97.7	0.2	0.3	100.0	-500	-1.2	0.0	100.0	-0.3	21.3
<b>Addendum</b>										
80-90	99.8	*	0.5	19.2	-1,090	-1.6	-0.1	15.1	-0.4	22.1
90-95	99.8	0.0	0.4	10.1	-1,210	-1.1	0.0	11.4	-0.3	24.4
95-99	99.9	0.0	0.2	8.8	-1,240	-0.6	0.1	19.1	-0.2	27.9
Top 1 Percent	99.8	*	0.1	5.2	-2,930	-0.3	0.3	25.2	-0.1	31.8
Top 0.1 Percent	100.0	0.0	0.1	1.5	-8,640	-0.2	0.1	11.1	-0.1	31.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2029<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	13,250	23.2	28,900	3.6	-1,660	-1.0	30,560	4.9	-5.7	
Second Quintile	12,260	21.5	65,650	7.6	5,810	3.1	59,840	8.8	8.9	
Middle Quintile	11,040	19.3	120,660	12.5	18,110	8.7	102,550	13.6	15.0	
Fourth Quintile	10,570	18.5	205,210	20.4	40,280	18.6	164,930	20.9	19.6	
Top Quintile	9,830	17.2	603,770	55.9	164,040	70.4	439,730	51.9	27.2	
All	57,170	100.0	185,790	100.0	40,050	100.0	145,740	100.0	21.6	
<b>Addendum</b>										
80-90	4,980	8.7	310,320	14.5	69,630	15.1	240,690	14.4	22.4	
90-95	2,360	4.1	447,080	9.9	110,260	11.4	336,810	9.5	24.7	
95-99	2,000	3.5	775,040	14.6	217,800	19.0	557,230	13.3	28.1	
Top 1 Percent	500	0.9	3,595,830	16.8	1,147,940	24.9	2,447,890	14.6	31.9	
Top 0.1 Percent	50	0.1	15,866,680	7.5	5,019,510	10.9	10,847,180	6.5	31.6	

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) 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 2019 dollars): 20% \$20,600; 40% \$39,900; 60% \$67,800; 80% \$112,200; 90% \$160,600; 95% \$228,100; 99% \$524,600; 99.9% \$2,352,800.

(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 T20-0004**  
**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 Percentile Adjusted for Family Size, 2029<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	76.8	*	0.1	1.3	-20	-4.9	0.0	0.2	-0.1	2.0
Second Quintile	99.4	*	0.1	7.0	-50	-4.4	-0.1	1.4	-0.1	2.6
Middle Quintile	99.7	0.0	0.2	15.7	-120	-2.2	-0.1	6.3	-0.2	6.7
Fourth Quintile	99.8	0.0	0.2	26.1	-250	-1.5	-0.1	15.2	-0.2	12.1
Top Quintile	99.4	0.0	0.2	49.3	-570	-0.6	0.2	76.5	-0.1	23.3
All	96.3	*	0.2	100.0	-190	-0.9	0.0	100.0	-0.2	16.3
<b>Addendum</b>										
80-90	98.9	0.0	0.3	21.2	-480	-1.3	-0.1	14.0	-0.2	16.9
90-95	99.9	0.0	0.2	11.4	-510	-0.9	0.0	11.5	-0.2	19.2
95-99	99.9	*	0.2	10.2	-620	-0.5	0.1	17.8	-0.1	23.2
Top 1 Percent	99.7	0.0	0.1	6.6	-1,460	-0.2	0.2	33.2	-0.1	30.3
Top 0.1 Percent	99.7	0.0	0.1	2.5	-4,810	-0.1	0.1	17.5	0.0	31.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2029<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,990	13.1	18,350	1.9	390	0.2	17,960	2.2	2.1	
Second Quintile	13,070	24.6	44,160	8.4	1,210	1.4	42,940	9.8	2.8	
Middle Quintile	13,400	25.2	78,780	15.4	5,390	6.4	73,390	17.2	6.9	
Fourth Quintile	10,390	19.5	134,520	20.4	16,580	15.3	117,940	21.4	12.3	
Top Quintile	8,680	16.3	423,420	53.7	99,000	76.3	324,420	49.2	23.4	
All	53,190	100.0	128,800	100.0	21,190	100.0	107,610	100.0	16.5	
<b>Addendum</b>										
80-90	4,380	8.2	211,670	13.5	36,260	14.1	175,410	13.4	17.1	
90-95	2,210	4.2	303,860	9.8	58,730	11.5	245,130	9.5	19.3	
95-99	1,640	3.1	520,200	12.5	121,280	17.7	398,920	11.5	23.3	
Top 1 Percent	450	0.8	2,725,730	17.8	828,500	33.0	1,897,230	14.9	30.4	
Top 0.1 Percent	50	0.1	11,916,540	9.1	3,738,560	17.4	8,177,990	7.5	31.4	

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) 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 2019 dollars): 20% \$20,600; 40% \$39,900; 60% \$67,800; 80% \$112,200; 90% \$160,600; 95% \$228,100; 99% \$524,600; 99.9% \$2,352,800.

(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.