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Tax Units with Zero or Negative Individual Income Tax under Various Assumptions Regarding ESI Exclusion Repeal and Tax Credit Refundability under the Patients' Choice Act ¹

	Calendar Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Number of All Tax Units (millions)	153.2	155.1	157.3	159.2	161.4	163.5	165.5	167.5	169.3	171.2
0. Baseline										
Number (millions)	61.5	52.7	52.3	51.8	52.2	52.8	53.6	54.5	55.1	56.0
As percent of all tax units	40.2	34.0	33.2	32.5	32.3	32.3	32.4	32.6	32.6	32.7
1. Repeal Exclusion for Income and Payroll Tax Purpose, Non-refundable Credit										
Number (millions)	75.9	65.3	64.5	63.6	63.8	64.1	64.4	64.9	64.9	65.2
As percent of all tax units	49.5	42.1	41.0	39.9	39.5	39.2	38.9	38.8	38.3	38.1
2. Repeal Exclusion for Income and Payroll Tax Purpose, Refundable Credit										
Number (millions)	76.9	66.2	65.4	64.5	64.8	65.1	65.5	66.2	66.3	66.9
As percent of all tax units	50.2	42.7	41.5	40.5	40.1	39.8	39.6	39.5	39.2	39.1
3. Repeal Exclusion for Income Tax Purpose, Non-refundable Credit										
Number (millions)	75.2	64.7	63.9	63.1	63.2	63.5	63.8	64.3	64.3	64.5
As percent of all tax units	49.1	41.7	40.6	39.6	39.2	38.8	38.6	38.4	38.0	37.7
4. Repeal Exclusion for Income Tax Purpose, Refundable Credit										
Number (millions)	76.3	65.6	64.7	64.0	64.1	64.5	64.9	65.5	65.7	66.2
As percent of all tax units	49.8	42.3	41.1	40.2	39.7	39.4	39.2	39.1	38.8	38.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-3).

(1) Baseline is current law. The 2010 tax credit is \$2,300 for single coverage and \$5,700 for family coverage. Only tax units filing with married-filing-jointly or head-of-the-household filing statuses are qualified for family coverage credit. For subsequent years, the credit levels are indexed by the average growth between CPI and medical expenses. Health insurance coverage is assumed to remain unchanged in these simulations. Tax units that are dependents of other tax units are not included. Non-refundable credit is not limited by AMT, but not allowed against AMT liability. As a result, the numbers of tax units with zero or negative individual income tax can be different under different assumptions regarding tax credit refundability.