

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

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	6.5
10-20	0.0	0.0	0.0	0.0	0	0.0	5.0
20-30	0.0	0.0	0.0	0.0	0	0.0	9.1
30-40	0.0	0.0	0.0	0.0	0	0.0	13.6
40-50	0.0	0.0	0.0	0.0	0	0.0	16.5
50-75	0.0	0.0	0.0	0.0	0	0.0	19.8
75-100	0.0	0.0	0.0	0.0	0	0.0	22.3
100-200	0.0	0.0	0.0	0.0	0	0.0	25.0
200-500	0.0	0.2	0.0	0.1	4	0.0	27.8
500-1,000	0.0	15.3	-0.2	2.5	1,300	0.2	28.0
More than 1,000	0.0	80.7	-4.2	97.5	96,528	2.9	34.3
All	0.0	0.5	-0.6	100.0	397	0.4	24.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 38.3

Proposal: 38.3

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.2	0.0	6.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	5.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	9.1
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.6	0.0	13.6
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.0	0.0	16.5
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.5	0.0	19.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.8	0.0	22.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.5	26.5	0.0	25.0
200-500	0.0	0.2	0.0	0.1	4	0.0	-0.4	20.8	0.0	27.8
500-1,000	0.0	15.3	-0.2	2.5	1,300	0.6	-0.1	7.5	0.2	28.0
More than 1,000	0.0	80.7	-4.2	97.5	96,528	9.2	1.4	20.0	2.9	34.3
All	0.0	0.5	-0.6	100.0	397	1.8	0.0	100.0	0.4	24.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2019 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	16,215	9.4	6,075	394	5,682	6.5	0.6	0.7	0.2
10-20	24,815	14.4	17,744	889	16,855	5.0	2.7	3.4	0.6
20-30	23,184	13.5	29,303	2,678	26,626	9.1	4.2	5.0	1.6
30-40	18,073	10.5	40,969	5,575	35,394	13.6	4.5	5.1	2.6
40-50	13,488	7.9	52,730	8,711	44,019	16.5	4.4	4.8	3.0
50-75	23,337	13.6	72,420	14,307	58,113	19.8	10.3	10.9	8.6
75-100	15,184	8.8	101,918	22,748	79,170	22.3	9.5	9.6	8.9
100-200	26,011	15.1	160,946	40,167	120,778	25.0	25.6	25.2	27.0
200-500	8,861	5.2	332,281	92,432	239,849	27.8	18.0	17.0	21.2
500-1,000	1,311	0.8	798,968	222,715	576,253	27.9	6.4	6.1	7.5
More than 1,000	689	0.4	3,339,446	1,048,211	2,291,235	31.4	14.1	12.7	18.7
All	171,915	100.0	95,056	22,511	72,545	23.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 38.3

Proposal: 38.3

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.7	0.0	9.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.3	0.0	8.1
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.6	0.0	11.2
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.0	0.0	15.6
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.6	0.0	19.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.2	0.0	23.3
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	13.4	0.0	26.1
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.3	21.2	0.0	27.3
200-500	0.0	1.5	0.0	0.2	22	0.0	-0.1	11.4	0.0	28.4
500-1,000	0.0	66.6	-1.2	10.5	6,691	2.9	0.1	4.5	0.9	30.5
More than 1,000	0.0	82.9	-4.9	89.2	105,139	9.6	0.9	12.1	3.3	37.3
All	0.0	0.3	-0.4	100.0	147	1.2	0.0	100.0	0.3	22.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2019 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	11,708	15.0	6,103	552	5,550	9.1	1.7	2.0	0.7
10-20	15,852	20.3	17,680	1,426	16,255	8.1	6.6	7.8	2.4
20-30	13,619	17.5	29,241	3,281	25,960	11.2	9.4	10.7	4.7
30-40	9,092	11.7	40,807	6,352	34,455	15.6	8.7	9.5	6.0
40-50	6,339	8.1	52,619	10,023	42,596	19.1	7.9	8.2	6.6
50-75	9,933	12.7	71,924	16,773	55,151	23.3	16.8	16.7	17.4
75-100	4,899	6.3	100,890	26,370	74,521	26.1	11.6	11.1	13.5
100-200	4,813	6.2	156,111	42,575	113,536	27.3	17.7	16.6	21.4
200-500	1,165	1.5	333,936	94,966	238,970	28.4	9.2	8.5	11.6
500-1,000	181	0.2	781,354	231,595	549,759	29.6	3.3	3.0	4.4
More than 1,000	97	0.1	3,236,130	1,100,695	2,135,435	34.0	7.4	6.3	11.2
All	78,069	100.0	54,403	12,251	42,153	22.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	7.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	4.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	7.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	9.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	11.6
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.6	0.0	15.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.2	0.0	19.7
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.6	29.2	0.0	24.3
200-500	0.0	0.0	0.0	0.0	0	0.0	-0.5	25.9	0.0	27.8
500-1,000	0.0	4.4	0.0	0.3	134	0.1	-0.2	9.1	0.0	27.7
More than 1,000	0.0	79.8	-4.0	99.7	91,873	9.0	1.5	23.9	2.8	33.7
All	0.0	0.8	-0.7	100.0	824	2.0	0.0	100.0	0.5	25.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2019 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,089	3.3	5,025	383	4,642	7.6	0.1	0.1	0.0
10-20	3,205	5.1	18,177	743	17,434	4.1	0.6	0.7	0.1
20-30	4,382	6.9	29,483	2,056	27,427	7.0	1.3	1.5	0.4
30-40	4,284	6.8	41,131	4,088	37,043	9.9	1.7	2.0	0.7
40-50	3,868	6.1	52,953	6,125	46,828	11.6	2.0	2.3	0.9
50-75	8,505	13.5	73,211	11,125	62,087	15.2	6.0	6.8	3.7
75-100	8,071	12.8	102,780	20,247	82,533	19.7	8.0	8.6	6.3
100-200	19,452	30.8	163,056	39,649	123,407	24.3	30.6	30.8	29.8
200-500	7,410	11.7	331,791	92,084	239,707	27.8	23.7	22.8	26.4
500-1,000	1,084	1.7	801,767	221,764	580,003	27.7	8.4	8.1	9.3
More than 1,000	566	0.9	3,305,954	1,022,423	2,283,531	30.9	18.0	16.6	22.4
All	63,205	100.0	164,110	40,920	123,190	24.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-6.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.4	0.0	-3.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.6	0.0	4.8
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.0	0.0	12.8
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.2	0.0	17.0
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	24.2	0.0	20.1
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	17.0	0.0	23.1
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	22.1	0.0	25.7
200-500	0.0	1.4	0.0	0.4	35	0.0	-0.1	7.6	0.0	26.9
500-1,000	0.0	68.5	-1.2	12.4	7,107	3.5	0.1	2.8	0.9	26.2
More than 1,000	0.0	93.6	-5.4	87.2	117,552	11.3	0.6	6.4	3.6	35.7
All	0.0	0.1	-0.2	100.0	69	0.8	0.0	100.0	0.1	17.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2019 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,296	8.1	6,902	-425	7,327	-6.2	1.1	1.4	-0.4
10-20	5,520	19.6	17,681	-646	18,326	-3.7	6.6	8.4	-1.4
20-30	4,929	17.5	29,291	1,393	27,899	4.8	9.8	11.4	2.7
30-40	4,435	15.7	41,140	5,253	35,886	12.8	12.4	13.1	9.0
40-50	2,967	10.5	52,644	8,923	43,721	17.0	10.6	10.7	10.2
50-75	4,349	15.4	71,949	14,463	57,486	20.1	21.3	20.6	24.3
75-100	1,897	6.7	100,870	23,318	77,552	23.1	13.0	12.1	17.1
100-200	1,483	5.3	151,002	38,739	112,263	25.7	15.2	13.7	22.2
200-500	219	0.8	335,778	90,111	245,667	26.8	5.0	4.4	7.6
500-1,000	34	0.1	801,890	202,903	598,987	25.3	1.9	1.7	2.7
More than 1,000	14	0.1	3,233,108	1,036,603	2,196,505	32.1	3.2	2.6	5.8
All	28,203	100.0	52,127	9,164	42,963	17.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-10.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-7.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	12.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	16.5
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.5	0.0	19.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.9	0.0	21.9
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.5	29.4	0.0	25.4
200-500	0.0	0.1	0.0	0.0	2	0.0	-0.4	24.7	0.0	28.6
500-1,000	0.0	9.0	-0.1	1.2	594	0.3	-0.1	8.3	0.1	29.7
More than 1,000	0.0	89.2	-4.5	98.7	99,880	9.3	1.4	19.5	3.0	35.8
All	0.0	0.6	-0.6	100.0	511	1.7	0.0	100.0	0.4	25.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2019 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,565	5.0	6,656	-672	7,328	-10.1	0.3	0.4	-0.1
10-20	5,307	10.3	17,749	-1,359	19,108	-7.7	1.5	2.2	-0.5
20-30	5,569	10.8	29,246	1,002	28,244	3.4	2.6	3.4	0.4
30-40	5,160	10.0	41,164	5,006	36,158	12.2	3.4	4.0	1.7
40-50	3,828	7.4	52,805	8,705	44,100	16.5	3.2	3.6	2.2
50-75	7,346	14.2	72,621	13,935	58,686	19.2	8.6	9.2	6.6
75-100	5,565	10.8	102,288	22,403	79,885	21.9	9.1	9.5	8.1
100-200	11,213	21.7	161,817	41,139	120,678	25.4	29.1	28.8	29.9
200-500	4,091	7.9	330,485	94,618	235,867	28.6	21.7	20.6	25.1
500-1,000	551	1.1	799,025	236,739	562,286	29.6	7.1	6.6	8.5
More than 1,000	260	0.5	3,283,268	1,074,073	2,209,195	32.7	13.7	12.3	18.1
All	51,605	100.0	120,865	29,897	90,968	24.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0421**  
**America's Affordable Health Choices Act of 2009 Surcharge on High Income Individuals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	3.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	2.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.0	0.0	3.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	5.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	6.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.6	0.0	10.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.4	0.0	16.8
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.6	22.9	0.0	20.3
200-500	0.0	0.1	0.0	0.0	2	0.0	-0.5	20.7	0.0	25.2
500-1,000	0.0	15.6	-0.2	2.2	1,239	0.6	-0.2	9.2	0.2	26.1
More than 1,000	0.0	74.9	-3.8	97.8	91,219	8.5	1.7	30.8	2.6	33.8
All	0.0	0.5	-0.6	100.0	447	2.5	0.0	100.0	0.5	19.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2019 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,103	5.7	6,316	211	6,105	3.3	0.4	0.5	0.1
10-20	6,831	18.4	18,297	422	17,875	2.3	3.6	4.4	0.4
20-30	7,214	19.4	29,267	970	28,297	3.3	6.2	7.4	1.1
30-40	4,500	12.1	40,769	2,220	38,548	5.5	5.3	6.3	1.5
40-50	2,758	7.4	52,499	3,344	49,154	6.4	4.2	4.9	1.4
50-75	4,040	10.9	73,092	7,658	65,434	10.5	8.6	9.5	4.7
75-100	2,910	7.8	102,075	17,159	84,916	16.8	8.7	8.9	7.6
100-200	4,732	12.7	160,648	32,630	128,018	20.3	22.1	21.8	23.4
200-500	1,639	4.4	337,109	85,090	252,020	25.2	16.1	14.9	21.2
500-1,000	298	0.8	800,202	207,714	592,488	26.0	7.0	6.4	9.4
More than 1,000	178	0.5	3,454,737	1,075,954	2,378,782	31.1	18.0	15.3	29.2
All	37,232	100.0	92,249	17,693	74,557	19.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal is the surcharge on high income individuals described in America's Affordable Health Choices Act of 2009. Tax units pay a 5.4 percent tax on modified AGI above \$1,000,000 for couples, \$500,000 for all others. Modified AGI is AGI less any deduction for investment interest.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.