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Table T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile, 2013¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	5.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	12.2
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	18.2
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	21.7
Top Quintile	0.0	9.8	-0.1	99.8	134	0.1	28.3
All	0.0	1.5	0.0	100.0	20	0.0	23.5
Addendum							
80-90	0.0	0.0	0.0	0.0	0	0.0	24.7
90-95	0.0	1.3	0.0	0.2	1	0.0	25.9
95-99	0.0	34.5	-0.1	24.7	167	0.1	27.9
Top 1 Percent	0.0	51.2	-0.2	74.9	1,979	0.1	32.4
Top 0.1 Percent	0.0	57.5	-0.2	32.8	8,557	0.1	35.3

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

Number of AMT Taxpayers (millions). Baseline: 21.0 Proposal: 21.0

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$19,599, 40% \$37,843, 60% \$66,647, 80% \$113,886, 90% \$164,974, 95% \$231,179, 99% \$624,396, 99.9% \$2,875,812.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile, 2013¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	5.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	4.3	0.0	12.2
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	10.6	0.0	18.2
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	18.2	0.0	21.7
Top Quintile	0.0	9.8	-0.1	99.8	134	0.2	0.0	65.9	0.1	28.3
All	0.0	1.5	0.0	100.0	20	0.1	0.0	100.0	0.0	23.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	24.7
90-95	0.0	1.3	0.0	0.2	1	0.0	0.0	10.3	0.0	25.9
95-99	0.0	34.5	-0.1	24.7	167	0.2	0.0	15.9	0.1	27.9
Top 1 Percent	0.0	51.2	-0.2	74.9	1,979	0.3	0.1	25.5	0.1	32.4
Top 0.1 Percent	0.0	57.5	-0.2	32.8	8,557	0.3	0.0	12.8	0.1	35.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	38,935	24.4	11,951	621	11,330	5.2	3.7	4.6	0.8
Second Quintile	35,530	22.3	29,492	3,598	25,894	12.2	8.3	9.6	4.3
Middle Quintile	32,336	20.3	53,428	9,744	43,685	18.2	13.7	14.7	10.7
Fourth Quintile	27,082	17.0	91,635	19,893	71,742	21.7	19.7	20.2	18.2
Top Quintile	23,647	14.8	291,777	82,393	209,384	28.2	54.8	51.4	65.9
All	159,683	100.0	78,831	18,524	60,307	23.5	100.0	100.0	100.0
Addendum									
80-90	11,930	7.5	142,602	35,271	107,331	24.7	13.5	13.3	14.2
90-95	5,814	3.6	202,693	52,555	150,138	25.9	9.4	9.1	10.3
95-99	4,704	3.0	359,698	99,997	259,701	27.8	13.4	12.7	15.9
Top 1 Percent	1,200	0.8	1,939,600	626,230	1,313,370	32.3	18.5	16.4	25.4
Top 0.1 Percent	121	0.1	8,825,114	3,102,041	5,723,073	35.2	8.5	7.2	12.7

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 21.0

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$19,599, 40% \$37,843, 60% \$66,647, 80% \$113,886, 90% \$164,974, 95% \$231,179, 99% \$624,396, 99.9% \$2,875,812.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	3.2	0.0	10.8
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	8.7	0.0	17.0
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	17.3	0.0	21.0
Top Quintile	0.0	7.6	-0.1	99.8	104	0.2	0.0	70.5	0.0	28.0
All	0.0	1.5	0.0	100.0	20	0.1	0.0	100.0	0.0	23.5
Addendum										
80-90	0.0	0.1	0.0	0.1	0	0.0	0.0	15.3	0.0	24.5
90-95	0.0	1.9	0.0	0.6	2	0.0	0.0	11.6	0.0	25.9
95-99	0.0	25.1	-0.1	24.2	128	0.2	0.0	17.1	0.0	27.6
Top 1 Percent	0.0	45.5	-0.1	75.1	1,649	0.3	0.1	26.5	0.1	32.2
Top 0.1 Percent	0.0	52.7	-0.1	32.9	7,233	0.3	0.0	13.2	0.1	34.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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								
Lowest Quintile	32,029	20.1	11,281	263	11,019	2.3	2.9	3.7	0.3	
Second Quintile	32,970	20.7	26,786	2,892	23,895	10.8	7.0	8.2	3.2	
Middle Quintile	31,818	19.9	47,337	8,052	39,285	17.0	12.0	13.0	8.7	
Fourth Quintile	30,385	19.0	79,916	16,815	63,101	21.0	19.3	19.9	17.3	
Top Quintile	30,329	19.0	245,421	68,691	176,730	28.0	59.1	55.7	70.4	
All	159,683	100.0	78,831	18,524	60,307	23.5	100.0	100.0	100.0	
Addendum										
80-90	15,226	9.5	121,507	29,803	91,703	24.5	14.7	14.5	15.3	
90-95	7,667	4.8	172,468	44,642	127,827	25.9	10.5	10.2	11.6	
95-99	5,993	3.8	306,082	84,325	221,756	27.6	14.6	13.8	17.1	
Top 1 Percent	1,444	0.9	1,687,975	541,663	1,146,312	32.1	19.4	17.2	26.4	
Top 0.1 Percent	144	0.1	7,770,939	2,703,814	5,067,125	34.8	8.9	7.6	13.2	

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 21.0

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$13,465, 40% \$25,159, 60% \$42,626, 80% \$69,583, 90% \$100,255, 95% \$141,875, 99% \$375,887, 99.9% \$1,773,679.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.4
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	5.2	0.0	11.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	12.5	0.0	17.9
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	20.5	0.0	22.1
Top Quintile	0.0	3.0	0.0	99.8	33	0.1	0.0	60.3	0.0	28.7
All	0.0	0.4	0.0	100.0	5	0.0	0.0	100.0	0.0	22.9
Addendum										
80-90	0.0	0.0	0.0	0.1	0	0.0	0.0	15.6	0.0	25.7
90-95	0.0	0.1	0.0	0.0	0	0.0	0.0	11.1	0.0	26.9
95-99	0.0	9.7	0.0	16.2	29	0.1	0.0	14.6	0.0	27.8
Top 1 Percent	0.0	30.6	-0.1	83.5	746	0.2	0.0	19.0	0.1	34.3
Top 0.1 Percent	0.0	37.6	-0.1	37.0	3,738	0.2	0.0	9.2	0.1	38.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	17,074	24.2	8,651	639	8,012	7.4	4.6	5.6	1.5
Second Quintile	16,108	22.8	20,480	2,355	18,125	11.5	10.3	11.9	5.2
Middle Quintile	14,458	20.5	35,181	6,302	28,880	17.9	16.0	17.0	12.5
Fourth Quintile	11,774	16.7	57,507	12,729	44,779	22.1	21.2	21.5	20.5
Top Quintile	9,729	13.8	157,782	45,284	112,498	28.7	48.1	44.5	60.3
All	70,516	100.0	45,222	10,370	34,852	22.9	100.0	100.0	100.0
Addendum									
80-90	5,106	7.2	86,768	22,310	64,459	25.7	13.9	13.4	15.6
90-95	2,451	3.5	123,206	33,116	90,090	26.9	9.5	9.0	11.1
95-99	1,813	2.6	212,186	58,890	153,296	27.8	12.1	11.3	14.6
Top 1 Percent	359	0.5	1,129,741	386,631	743,110	34.2	12.7	10.9	19.0
Top 0.1 Percent	32	0.0	5,553,373	2,106,411	3,446,963	37.9	5.5	4.5	9.1

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

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$13,465, 40% \$25,159, 60% \$42,626, 80% \$69,583, 90% \$100,255, 95% \$141,875, 99% \$375,887, 99.9% \$1,773,679.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	10.8
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	15.9
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	15.1	0.0	20.3
Top Quintile	0.0	10.2	-0.1	99.8	143	0.2	0.0	77.4	0.1	27.8
All	0.0	3.1	0.0	100.0	44	0.1	0.0	100.0	0.0	24.6
Addendum										
80-90	0.0	0.1	0.0	0.0	0	0.0	0.0	15.5	0.0	24.1
90-95	0.0	2.8	0.0	0.6	3	0.0	0.0	12.5	0.0	25.6
95-99	0.0	31.9	-0.1	25.2	174	0.2	0.0	19.1	0.1	27.6
Top 1 Percent	0.0	50.8	-0.2	74.0	1,954	0.3	0.1	30.3	0.1	31.7
Top 0.1 Percent	0.0	57.6	-0.2	31.8	8,258	0.3	0.0	14.9	0.1	34.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	6,646	10.8	14,997	483	14,513	3.2	1.2	1.6	0.2
Second Quintile	8,846	14.4	34,316	3,704	30,612	10.8	3.8	4.4	1.7
Middle Quintile	11,466	18.6	61,056	9,683	51,373	15.9	8.6	9.6	5.6
Fourth Quintile	15,133	24.6	98,062	19,922	78,140	20.3	18.3	19.3	15.2
Top Quintile	18,824	30.6	294,107	81,719	212,388	27.8	68.3	65.4	77.3
All	61,567	100.0	131,596	32,311	99,284	24.6	100.0	100.0	100.0
Addendum									
80-90	8,992	14.6	142,741	34,348	108,392	24.1	15.8	15.9	15.5
90-95	4,893	8.0	198,470	50,737	147,732	25.6	12.0	11.8	12.5
95-99	3,916	6.4	351,916	96,990	254,926	27.6	17.0	16.3	19.1
Top 1 Percent	1,023	1.7	1,860,212	587,656	1,272,555	31.6	23.5	21.3	30.2
Top 0.1 Percent	104	0.2	8,301,978	2,837,174	5,464,805	34.2	10.7	9.3	14.8

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

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$13,465, 40% \$25,159, 60% \$42,626, 80% \$69,583, 90% \$100,255, 95% \$141,875, 99% \$375,887, 99.9% \$1,773,679.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.4	0.0	-5.4
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	12.8	0.0	9.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	27.0	0.0	17.8
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	28.0	0.0	22.0
Top Quintile	0.0	7.5	-0.1	99.9	67	0.1	0.0	35.5	0.0	26.7
All	0.0	0.4	0.0	100.0	3	0.1	0.0	100.0	0.0	16.4
Addendum										
80-90	0.0	0.1	0.0	0.1	0	0.0	0.0	13.5	0.0	24.9
90-95	0.0	3.7	0.0	1.4	5	0.0	0.0	5.4	0.0	25.7
95-99	0.0	38.1	-0.1	35.1	166	0.2	0.0	7.5	0.1	25.4
Top 1 Percent	0.0	50.5	-0.2	63.2	1,596	0.3	0.0	9.2	0.1	32.2
Top 0.1 Percent	0.0	52.6	-0.2	24.0	7,323	0.3	0.0	4.2	0.1	34.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	8,048	32.1	13,855	-749	14,603	-5.4	10.3	13.0	-3.4
Second Quintile	7,608	30.3	31,521	2,995	28,526	9.5	22.2	24.0	12.8
Middle Quintile	5,217	20.8	51,706	9,221	42,485	17.8	24.9	24.5	27.1
Fourth Quintile	2,852	11.4	79,541	17,464	62,077	22.0	21.0	19.6	28.0
Top Quintile	1,277	5.1	185,233	49,344	135,888	26.6	21.9	19.2	35.4
All	25,098	100.0	43,145	7,084	36,061	16.4	100.0	100.0	100.0
Addendum									
80-90	829	3.3	116,286	28,908	87,378	24.9	8.9	8.0	13.5
90-95	231	0.9	160,414	41,201	119,213	25.7	3.4	3.0	5.4
95-99	183	0.7	286,559	72,622	213,937	25.3	4.8	4.3	7.5
Top 1 Percent	34	0.1	1,486,374	476,486	1,009,889	32.1	4.7	3.8	9.2
Top 0.1 Percent	3	0.0	7,504,908	2,610,163	4,894,745	34.8	2.0	1.5	4.1

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

(1) Calendar year. Baseline is current law. Proposal would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$13,465, 40% \$25,159, 60% \$42,626, 80% \$69,583, 90% \$100,255, 95% \$141,875, 99% \$375,887, 99.9% \$1,773,679.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-6.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	3.3	0.0	10.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	10.4	0.0	18.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	20.3	0.0	22.6
Top Quintile	0.0	15.9	-0.1	99.8	209	0.2	0.1	66.8	0.1	29.1
All	0.0	2.7	-0.1	100.0	35	0.2	0.0	100.0	0.0	23.9
Addendum										
80-90	0.0	0.1	0.0	0.1	0	0.0	0.0	15.6	0.0	25.5
90-95	0.0	7.3	0.0	1.0	9	0.0	0.0	10.5	0.0	26.8
95-99	0.0	57.8	-0.1	31.8	349	0.3	0.0	16.5	0.1	28.9
Top 1 Percent	0.0	67.1	-0.2	66.9	3,066	0.4	0.1	24.2	0.1	33.7
Top 0.1 Percent	0.0	69.2	-0.2	26.0	12,682	0.4	0.0	11.4	0.1	35.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	10,210	20.7	15,173	-932	16,106	-6.2	3.2	4.4	-0.8
Second Quintile	10,390	21.1	35,594	3,660	31,934	10.3	7.6	8.9	3.3
Middle Quintile	10,271	20.8	63,886	11,783	52,103	18.4	13.4	14.4	10.4
Fourth Quintile	9,840	19.9	106,312	24,012	82,300	22.6	21.4	21.7	20.3
Top Quintile	8,341	16.9	320,674	93,180	227,494	29.1	54.7	50.9	66.8
All	49,348	100.0	99,072	23,595	75,477	23.8	100.0	100.0	100.0
Addendum									
80-90	4,394	8.9	162,434	41,383	121,051	25.5	14.6	14.3	15.6
90-95	1,968	4.0	232,110	62,188	169,923	26.8	9.3	9.0	10.5
95-99	1,596	3.2	417,786	120,275	297,511	28.8	13.6	12.8	16.5
Top 1 Percent	382	0.8	2,190,996	735,312	1,455,685	33.6	17.1	14.9	24.1
Top 0.1 Percent	36	0.1	10,411,968	3,672,349	6,739,619	35.3	7.7	6.5	11.3

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 would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$13,465, 40% \$25,159, 60% \$42,626, 80% \$69,583, 90% \$100,255, 95% \$141,875, 99% \$375,887, 99.9% \$1,773,679.

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

(5) 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.

(6) 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 T09-0444
Hospital Insurance Tax Surcharge in Senate's Patient Protection and Affordable Care Act
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.6
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	4.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	6.9
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	12.6
Top Quintile	0.0	1.7	0.0	99.9	37	0.1	0.0	83.3	0.0	26.8
All	0.0	0.3	0.0	100.0	7	0.0	0.0	100.0	0.0	19.9
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	10.5	0.0	18.9
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	21.4
95-99	0.0	2.4	0.0	4.9	8	0.0	0.0	20.0	0.0	25.7
Top 1 Percent	0.0	15.6	-0.1	95.0	481	0.1	0.0	43.1	0.0	32.5
Top 0.1 Percent	0.0	31.3	-0.1	58.4	2,786	0.1	0.0	22.3	0.0	35.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	5,122	16.4	11,258	292	10,966	2.6	2.4	2.9	0.3
Second Quintile	8,579	27.4	22,972	996	21,976	4.3	8.2	9.8	1.8
Middle Quintile	6,256	20.0	41,671	2,884	38,786	6.9	10.8	12.5	3.8
Fourth Quintile	5,579	17.8	73,112	9,210	63,902	12.6	16.9	18.4	10.7
Top Quintile	5,563	17.8	268,318	71,786	196,532	26.8	61.8	56.5	83.3
All	31,333	100.0	77,032	15,295	61,737	19.9	100.0	100.0	100.0
Addendum									
80-90	2,423	7.7	109,937	20,785	89,153	18.9	11.0	11.2	10.5
90-95	1,382	4.4	158,053	33,775	124,279	21.4	9.1	8.9	9.7
95-99	1,348	4.3	276,519	71,166	205,353	25.7	15.5	14.3	20.0
Top 1 Percent	410	1.3	1,548,895	503,324	1,045,571	32.5	26.3	22.2	43.1
Top 0.1 Percent	44	0.1	6,915,532	2,448,564	4,466,967	35.4	12.5	10.1	22.2

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 would impose an additional 0.5% tax on earnings as defined for purposes of the Hospital Insurance Tax under current law in excess of \$200,000 (\$250,000 for married couples filing a joint return).

(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) The cash 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 2009 dollars): 20% \$13,465, 40% \$25,159, 60% \$42,626, 80% \$69,583, 90% \$100,255, 95% \$141,875, 99% \$375,887, 99.9% \$1,773,679.

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