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**Health Care Reform Financing Options:
 Make the Medicare Tax a More Progressive Tax that Wealthy
 Investors Pay Just Like Everyone Else**
 (State-by-State Figures in Appendix)

Reason to Focus on the Medicare Tax: It's Not Progressive as It's Currently Structured

The Medicare payroll tax is the one important tax we already have that is dedicated to funding health care, but it completely exempts wealthy investors whose income takes the form of capital gains, stock dividends, and interest.

How the Medicare Tax Works Currently: A Flat Rate Applied Only to Earnings

The Medicare payroll tax is levied at a flat rate of 2.9 percent on all wages and salaries. Technically, half is paid by the employee and half is paid by the employer (but most economists think that the employee ultimately pays the employer portion as well through reduced wages).

How the Medicare Tax Can Be Made More Progressive

First, the individual portion of the Medicare tax (the 1.45 percent tax currently paid by employees) can be extended to cover unearned income (investment income) like capital gains and stock dividends in addition to earnings.

Second, the individual portion of the Medicare tax (which would now cover both earnings and investment income) can be made progressive by introducing a higher rate of 2.5 percent that applies to the earned and unearned income above \$200,000 (or \$250,000 for married couples).

Third, to prevent a tax increase on moderate-income seniors, the expanded Medicare tax can exempt the first \$50,000 of investment income for seniors (or \$100,000 for married seniors).

Expanding the Medicare Tax to Cover Unearned Income, Add Higher Rate for the Rich, Impact in 2011 in the United States.			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,777	\$ 10	0.7%
Second 20%	25,646	20	1.4%
Middle 20%	41,339	39	2.8%
Fourth 20%	67,577	76	5.4%
Next 10%	103,011	146	5.2%
Next 5%	145,426	284	5.1%
Next 4%	255,790	1,017	14.6%
Top 1%	1,443,949	18,109	64.8%
ALL	\$ 70,577	\$ 275	100.0%
Bottom 60%	\$ 26,587	\$ 23	4.9%

Source: ITEP Microsimulation Model, June 2009

The employer portion of the Medicare tax would not be changed.

This Reform would Raise \$500 Billion over 10 Years with Little Impact on Working Families

The proposal outlined here would raise \$40.5 billion in revenue in 2011 and around \$500 billion over a decade, without disproportionately impacting families that are currently struggling to obtain health care and other necessities.

If Congress enacted this proposal, most Americans would either see no tax increase at all or would see a tax increase of less than \$100 a year. That's because the proposal mainly targets unearned income (investment income), and the vast majority of investment income is received by the richest Americans.

As a result, over 64 percent of the total tax increase resulting from this proposal would be paid by the richest one percent of Americans, and over 80 percent would be paid by the richest five percent of Americans.

This proposal would also have little impact on seniors. Most Social Security benefits are already exempt from taxes, and this proposal would not change that. In addition, the exclusion for investment income for seniors (\$50,000 for singles and \$100,000 for married couples) would be more than adequate to shield the vast majority of seniors from a tax increase.

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in the U.S.			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,777	\$ 10	0.7%
Second 20%	25,646	20	1.4%
Middle 20%	41,339	39	2.8%
Fourth 20%	67,577	76	5.4%
Next 10%	103,011	146	5.2%
Next 5%	145,426	284	5.1%
Next 4%	255,790	1,017	14.6%
Top 1%	1,443,949	18,109	64.8%
ALL	\$ 70,577	\$ 275	100.0%
Bottom 60%	\$ 26,587	\$ 23	4.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Alabama			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,482	\$ 8	0.7%
Second 20%	20,354	13	1.2%
Middle 20%	34,397	33	3.0%
Fourth 20%	58,812	69	6.3%
Next 15%	100,422	145	10.0%
Next 4%	209,057	941	17.3%
Top 1%	1,046,266	13,388	61.5%
ALL	\$ 57,929	\$ 215	100.0%
Bottom 60%	\$ 21,753	\$ 18	4.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Alaska			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 17,070	\$ 65	3.4%
Second 20%	33,443	84	4.7%
Middle 20%	57,771	117	6.3%
Fourth 20%	97,303	248	13.6%
Next 15%	160,069	435	17.8%
Next 4%	278,661	1,014	11.1%
Top 1%	1,202,304	15,611	42.9%
ALL	\$ 86,903	\$ 360	100.0%
Bottom 60%	\$ 36,209	\$ 89	14.5%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Arizona			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,305	\$ 7	0.5%
Second 20%	26,317	21	1.5%
Middle 20%	40,357	41	3.0%
Fourth 20%	62,939	92	6.7%
Next 15%	104,983	188	10.3%
Next 4%	229,684	934	13.7%
Top 1%	1,255,607	17,472	64.2%
ALL	\$ 65,300	\$ 271	100.0%
Bottom 60%	\$ 26,324	\$ 23	5.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Arkansas			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,213	\$ 5	0.5%
Second 20%	20,870	20	2.1%
Middle 20%	34,904	43	4.6%
Fourth 20%	56,684	49	5.4%
Next 15%	93,723	156	12.7%
Next 4%	205,901	856	18.7%
Top 1%	846,176	10,273	55.9%
ALL	\$ 54,330	\$ 181	100.0%
Bottom 60%	\$ 21,661	\$ 22	7.3%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in California			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,629	\$ 10	0.4%
Second 20%	28,787	24	1.1%
Middle 20%	46,475	52	2.3%
Fourth 20%	74,893	94	4.3%
Next 15%	137,166	240	8.2%
Next 4%	324,480	1,783	16.3%
Top 1%	2,035,213	29,577	67.4%
ALL	\$ 85,825	\$ 435	100.0%
Bottom 60%	\$ 29,631	\$ 28	3.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Colorado			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,284	\$ 13	0.7%
Second 20%	29,464	36	1.9%
Middle 20%	50,090	58	3.1%
Fourth 20%	79,379	108	5.8%
Next 15%	137,657	240	9.7%
Next 4%	304,292	1,579	17.1%
Top 1%	1,625,547	22,804	61.6%
ALL	\$ 82,283	\$ 366	100.0%
Bottom 60%	\$ 30,612	\$ 36	5.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Connecticut			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,969	\$ 7	0.2%
Second 20%	32,455	23	0.7%
Middle 20%	54,487	82	2.5%
Fourth 20%	88,734	132	4.1%
Next 15%	157,605	385	9.0%
Next 4%	399,197	2,577	15.2%
Top 1%	2,524,756	35,578	68.1%
ALL	\$ 106,120	\$ 633	100.0%
Bottom 60%	\$ 33,294	\$ 38	3.5%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Delaware			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,953	\$ 8	0.5%
Second 20%	25,137	24	1.5%
Middle 20%	43,991	42	2.8%
Fourth 20%	70,125	109	7.2%
Next 15%	114,309	222	11.1%
Next 4%	240,662	1,049	13.9%
Top 1%	1,350,707	19,155	62.9%
ALL	\$ 69,978	\$ 301	100.0%
Bottom 60%	\$ 26,751	\$ 24	4.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in District of Columbia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,576	\$ 10	0.3%
Second 20%	28,296	19	0.7%
Middle 20%	49,187	52	1.8%
Fourth 20%	78,437	73	2.4%
Next 15%	150,967	320	8.3%
Next 4%	435,695	3,035	20.9%
Top 1%	2,727,188	38,347	65.6%
ALL	\$ 100,804	\$ 584	100.0%
Bottom 60%	\$ 30,080	\$ 27	2.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Florida			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,812	\$ 6	0.3%
Second 20%	23,166	14	0.6%
Middle 20%	37,078	33	1.5%
Fourth 20%	60,383	73	3.3%
Next 15%	110,607	211	7.2%
Next 4%	281,370	1,719	15.7%
Top 1%	2,054,298	31,280	71.3%
ALL	\$ 73,878	\$ 434	100.0%
Bottom 60%	\$ 23,694	\$ 18	2.4%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Georgia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,851	\$ 8	0.6%
Second 20%	21,158	15	1.2%
Middle 20%	36,850	27	2.1%
Fourth 20%	61,108	85	6.7%
Next 15%	107,946	176	10.4%
Next 4%	241,418	1,098	17.3%
Top 1%	1,164,100	15,575	61.6%
ALL	\$ 62,459	\$ 250	100.0%
Bottom 60%	\$ 22,636	\$ 17	3.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Hawaii			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,259	\$ 6	0.5%
Second 20%	24,605	24	1.9%
Middle 20%	40,141	26	2.2%
Fourth 20%	63,080	57	4.7%
Next 15%	112,376	179	11.1%
Next 4%	241,543	1,220	20.1%
Top 1%	1,079,093	14,394	59.5%
ALL	\$ 64,599	\$ 241	100.0%
Bottom 60%	\$ 25,158	\$ 19	4.6%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Idaho			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,770	\$ 8	0.6%
Second 20%	23,818	19	1.6%
Middle 20%	40,614	59	4.7%
Fourth 20%	61,088	114	9.2%
Next 15%	99,331	146	8.7%
Next 4%	210,831	1,037	17.7%
Top 1%	1,049,804	14,135	57.4%
ALL	\$ 60,895	\$ 245	100.0%
Bottom 60%	\$ 25,165	\$ 29	6.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Illinois			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,823	\$ 9	0.5%
Second 20%	27,435	28	1.5%
Middle 20%	47,554	49	2.6%
Fourth 20%	74,248	97	5.3%
Next 15%	126,677	227	9.3%
Next 4%	291,115	1,510	16.4%
Top 1%	1,675,200	23,645	64.4%
ALL	\$ 78,766	\$ 364	100.0%
Bottom 60%	\$ 28,662	\$ 28	4.6%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Indiana			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,710	\$ 12	1.2%
Second 20%	24,896	22	2.1%
Middle 20%	41,804	52	4.9%
Fourth 20%	63,201	104	9.9%
Next 15%	100,053	131	9.3%
Next 4%	203,601	900	17.0%
Top 1%	921,991	11,777	55.6%
ALL	\$ 60,044	\$ 210	100.0%
Bottom 60%	\$ 25,766	\$ 29	8.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Iowa			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,373	\$ 10	1.0%
Second 20%	29,407	25	2.4%
Middle 20%	46,969	56	5.4%
Fourth 20%	70,050	88	8.5%
Next 15%	107,316	162	11.9%
Next 4%	206,193	777	15.1%
Top 1%	907,932	11,454	55.7%
ALL	\$ 64,458	\$ 204	100.0%
Bottom 60%	\$ 29,319	\$ 30	8.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Kansas			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,666	\$ 7	0.6%
Second 20%	26,770	19	1.6%
Middle 20%	44,083	47	4.1%
Fourth 20%	70,082	71	6.1%
Next 15%	112,562	204	13.1%
Next 4%	234,136	961	16.8%
Top 1%	1,063,791	13,326	57.6%
ALL	\$ 66,947	\$ 231	100.0%
Bottom 60%	\$ 27,235	\$ 24	6.3%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Kentucky			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,196	\$ 8	0.9%
Second 20%	22,076	19	2.1%
Middle 20%	36,791	29	3.1%
Fourth 20%	58,587	70	7.8%
Next 15%	94,681	132	10.9%
Next 4%	194,143	796	17.5%
Top 1%	849,773	10,370	57.8%
ALL	\$ 55,235	\$ 180	100.0%
Bottom 60%	\$ 22,677	\$ 19	6.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Louisiana			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,177	\$ 6	0.6%
Second 20%	22,183	12	1.1%
Middle 20%	37,923	29	2.7%
Fourth 20%	61,059	71	6.8%
Next 15%	109,373	183	13.1%
Next 4%	230,679	946	18.1%
Top 1%	997,644	12,100	57.7%
ALL	\$ 60,924	\$ 207	100.0%
Bottom 60%	\$ 23,425	\$ 15	4.4%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Maine			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,136	\$ 7	0.7%
Second 20%	24,860	23	2.2%
Middle 20%	40,636	52	5.0%
Fourth 20%	62,583	67	6.5%
Next 15%	101,309	180	12.9%
Next 4%	217,627	971	18.7%
Top 1%	887,848	11,244	54.1%
ALL	\$ 60,274	\$ 207	100.0%
Bottom 60%	\$ 25,877	\$ 27	7.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Maryland			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,168	\$ 10	0.5%
Second 20%	30,837	29	1.6%
Middle 20%	51,280	44	2.5%
Fourth 20%	82,491	104	5.7%
Next 15%	143,059	289	12.0%
Next 4%	301,874	1,529	17.0%
Top 1%	1,585,323	22,142	60.7%
ALL	\$ 83,798	\$ 358	100.0%
Bottom 60%	\$ 31,486	\$ 28	4.6%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Massachusetts			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,978	\$ 11	0.4%
Second 20%	30,814	25	1.0%
Middle 20%	53,700	59	2.4%
Fourth 20%	86,099	127	5.2%
Next 15%	152,548	271	8.2%
Next 4%	360,068	2,074	16.8%
Top 1%	2,225,794	32,603	66.0%
ALL	\$ 95,075	\$ 489	100.0%
Bottom 60%	\$ 32,156	\$ 32	3.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Michigan			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,972	\$ 15	1.3%
Second 20%	24,645	36	3.1%
Middle 20%	42,124	58	5.1%
Fourth 20%	66,126	104	9.0%
Next 15%	106,697	176	11.4%
Next 4%	210,367	847	14.7%
Top 1%	989,751	12,774	55.4%
ALL	\$ 62,062	\$ 228	100.0%
Bottom 60%	\$ 25,588	\$ 37	9.5%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Minnesota			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,372	\$ 10	0.7%
Second 20%	30,423	27	1.8%
Middle 20%	49,932	47	3.2%
Fourth 20%	75,041	116	7.8%
Next 15%	120,340	190	9.6%
Next 4%	266,667	1,082	14.7%
Top 1%	1,343,551	18,403	62.2%
ALL	\$ 75,324	\$ 295	100.0%
Bottom 60%	\$ 30,971	\$ 28	5.7%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Mississippi			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,265	\$ 5	0.6%
Second 20%	18,567	7	0.8%
Middle 20%	31,129	29	3.6%
Fourth 20%	53,671	66	8.3%
Next 15%	92,530	164	15.5%
Next 4%	187,743	673	16.9%
Top 1%	776,999	8,672	54.3%
ALL	\$ 50,816	\$ 157	100.0%
Bottom 60%	\$ 19,627	\$ 13	5.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Missouri			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,412	\$ 7	0.6%
Second 20%	23,707	25	2.2%
Middle 20%	39,401	41	3.6%
Fourth 20%	63,099	69	6.2%
Next 15%	102,779	160	10.7%
Next 4%	216,505	825	14.8%
Top 1%	1,046,887	13,799	61.9%
ALL	\$ 61,186	\$ 221	100.0%
Bottom 60%	\$ 24,498	\$ 24	6.5%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Montana			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,117	\$ 14	1.2%
Second 20%	23,605	29	2.6%
Middle 20%	39,087	68	5.8%
Fourth 20%	62,179	84	7.3%
Next 15%	103,630	204	13.3%
Next 4%	227,325	1,035	17.9%
Top 1%	956,561	11,985	51.9%
ALL	\$ 60,522	\$ 229	100.0%
Bottom 60%	\$ 24,360	\$ 37	9.6%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Nebraska			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,999	\$ 5	0.3%
Second 20%	29,204	18	1.4%
Middle 20%	47,037	57	4.3%
Fourth 20%	72,298	120	9.2%
Next 15%	118,922	176	10.1%
Next 4%	233,626	834	12.9%
Top 1%	1,183,712	15,905	61.7%
ALL	\$ 71,342	\$ 262	100.0%
Bottom 60%	\$ 29,365	\$ 26	6.0%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Nevada			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,713	\$ 12	0.5%
Second 20%	27,244	12	0.5%
Middle 20%	43,825	48	2.0%
Fourth 20%	66,941	74	3.1%
Next 15%	110,610	244	7.5%
Next 4%	263,946	1,393	11.4%
Top 1%	2,370,576	36,861	75.2%
ALL	\$ 80,346	\$ 485	100.0%
Bottom 60%	\$ 28,311	\$ 24	2.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in New Hampshire			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 15,559	\$ 13	0.8%
Second 20%	34,435	36	2.3%
Middle 20%	54,758	57	3.8%
Fourth 20%	84,620	83	5.4%
Next 15%	136,909	239	11.6%
Next 4%	288,487	1,488	19.3%
Top 1%	1,374,656	17,684	56.9%
ALL	\$ 82,378	\$ 305	100.0%
Bottom 60%	\$ 35,027	\$ 35	6.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in New Jersey			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,463	\$ 12	0.6%
Second 20%	29,912	31	1.6%
Middle 20%	51,610	74	3.7%
Fourth 20%	83,437	107	5.4%
Next 15%	147,301	263	9.9%
Next 4%	337,494	1,755	17.7%
Top 1%	1,789,833	24,394	61.2%
ALL	\$ 88,194	\$ 395	100.0%
Bottom 60%	\$ 31,342	\$ 39	5.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in New Mexico			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,261	\$ 3	0.3%
Second 20%	23,061	18	1.7%
Middle 20%	37,147	53	5.0%
Fourth 20%	60,308	82	7.8%
Next 15%	103,274	201	14.3%
Next 4%	215,420	930	17.7%
Top 1%	886,415	11,179	53.2%
ALL	\$ 58,463	\$ 208	100.0%
Bottom 60%	\$ 23,485	\$ 25	7.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in New York			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,956	\$ 8	0.4%
Second 20%	23,380	21	1.0%
Middle 20%	41,237	40	1.8%
Fourth 20%	68,468	85	3.8%
Next 15%	122,464	205	7.0%
Next 4%	299,387	1,547	14.0%
Top 1%	2,233,564	31,850	72.1%
ALL	\$ 80,066	\$ 436	100.0%
Bottom 60%	\$ 24,834	\$ 23	3.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in North Carolina			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,580	\$ 6	0.6%
Second 20%	22,625	17	1.5%
Middle 20%	37,634	41	3.7%
Fourth 20%	61,667	82	7.5%
Next 15%	104,881	167	11.5%
Next 4%	227,710	935	17.1%
Top 1%	995,534	12,721	58.1%
ALL	\$ 60,623	\$ 216	100.0%
Bottom 60%	\$ 23,606	\$ 21	5.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in North Dakota			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 14,635	\$ 23	1.8%
Second 20%	30,316	12	1.0%
Middle 20%	50,396	22	1.7%
Fourth 20%	80,990	128	10.5%
Next 15%	124,054	305	18.3%
Next 4%	251,741	1,110	17.7%
Top 1%	1,020,499	12,389	49.0%
ALL	\$ 73,917	\$ 250	100.0%
Bottom 60%	\$ 31,604	\$ 19	4.5%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Ohio			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,845	\$ 8	0.8%
Second 20%	25,464	19	1.8%
Middle 20%	42,410	45	4.3%
Fourth 20%	63,962	84	8.0%
Next 15%	101,656	151	10.9%
Next 4%	210,426	858	16.5%
Top 1%	967,901	12,114	57.8%
ALL	\$ 61,065	\$ 206	100.0%
Bottom 60%	\$ 26,242	\$ 24	6.8%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Oklahoma			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,020	\$ 11	0.9%
Second 20%	22,886	12	0.9%
Middle 20%	40,045	33	2.6%
Fourth 20%	64,955	83	6.7%
Next 15%	112,190	152	9.2%
Next 4%	238,767	924	14.9%
Top 1%	1,172,255	16,037	64.7%
ALL	\$ 65,042	\$ 246	100.0%
Bottom 60%	\$ 24,260	\$ 19	4.5%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Oregon			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,315	\$ 13	1.0%
Second 20%	25,631	25	1.9%
Middle 20%	43,128	43	3.2%
Fourth 20%	68,937	104	7.9%
Next 15%	117,047	223	12.7%
Next 4%	249,241	1,232	18.8%
Top 1%	1,083,651	14,337	54.4%
ALL	\$ 67,426	\$ 261	100.0%
Bottom 60%	\$ 26,709	\$ 27	6.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Pennsylvania			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,202	\$ 10	0.8%
Second 20%	26,673	29	2.3%
Middle 20%	45,076	50	3.9%
Fourth 20%	69,301	92	7.2%
Next 15%	115,000	175	10.2%
Next 4%	248,204	1,041	16.1%
Top 1%	1,189,180	15,350	59.5%
ALL	\$ 68,572	\$ 254	100.0%
Bottom 60%	\$ 27,656	\$ 30	7.0%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Rhode Island			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,820	\$ 5	0.4%
Second 20%	22,208	22	1.7%
Middle 20%	40,136	46	3.8%
Fourth 20%	63,989	116	9.6%
Next 15%	108,579	203	12.4%
Next 4%	231,014	1,071	17.5%
Top 1%	1,042,432	13,288	54.5%
ALL	\$ 62,493	\$ 242	100.0%
Bottom 60%	\$ 24,079	\$ 24	5.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in South Carolina			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,124	\$ 5	0.5%
Second 20%	22,184	16	1.5%
Middle 20%	35,198	49	4.6%
Fourth 20%	57,619	79	7.5%
Next 15%	99,233	175	12.6%
Next 4%	212,714	975	18.6%
Top 1%	921,011	11,492	54.7%
ALL	\$ 57,008	\$ 208	100.0%
Bottom 60%	\$ 22,495	\$ 23	6.6%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in South Dakota			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,267	\$ 11	0.7%
Second 20%	26,342	15	1.1%
Middle 20%	45,760	31	2.1%
Fourth 20%	70,169	106	7.6%
Next 15%	111,648	228	12.1%
Next 4%	243,436	1,279	18.0%
Top 1%	1,206,722	16,558	58.4%
ALL	\$ 68,375	\$ 280	100.0%
Bottom 60%	\$ 27,675	\$ 19	3.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Tennessee			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,634	\$ 5	0.4%
Second 20%	23,239	18	1.7%
Middle 20%	38,640	41	3.9%
Fourth 20%	59,523	56	5.4%
Next 15%	100,085	146	10.5%
Next 4%	221,469	809	15.5%
Top 1%	1,090,704	12,998	62.5%
ALL	\$ 60,431	\$ 206	100.0%
Bottom 60%	\$ 24,174	\$ 21	6.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Texas			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,094	\$ 6	0.4%
Second 20%	26,436	20	1.3%
Middle 20%	43,115	35	2.2%
Fourth 20%	70,998	76	4.9%
Next 15%	127,439	169	8.2%
Next 4%	286,752	1,291	16.7%
Top 1%	1,543,326	20,427	66.2%
ALL	\$ 75,735	\$ 306	100.0%
Bottom 60%	\$ 27,226	\$ 20	3.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Utah			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,700	\$ 10	0.7%
Second 20%	27,067	24	1.8%
Middle 20%	43,805	37	2.8%
Fourth 20%	68,453	86	6.5%
Next 15%	113,829	187	10.6%
Next 4%	232,558	1,019	15.6%
Top 1%	1,167,774	16,270	61.8%
ALL	\$ 67,484	\$ 260	100.0%
Bottom 60%	\$ 27,560	\$ 24	5.4%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Vermont			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,851	\$ 21	1.7%
Second 20%	26,238	16	1.3%
Middle 20%	42,597	93	7.8%
Fourth 20%	62,230	48	4.0%
Next 15%	105,055	146	9.2%
Next 4%	227,824	1,116	18.9%
Top 1%	984,757	13,516	57.0%
ALL	\$ 62,737	\$ 235	100.0%
Bottom 60%	\$ 26,886	\$ 43	10.9%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Virginia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,478	\$ 10	0.6%
Second 20%	26,812	28	1.8%
Middle 20%	46,288	42	2.7%
Fourth 20%	75,921	88	5.7%
Next 15%	133,637	245	11.8%
Next 4%	282,864	1,305	16.8%
Top 1%	1,403,791	18,850	60.6%
ALL	\$ 76,825	\$ 309	100.0%
Bottom 60%	\$ 28,197	\$ 27	5.2%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Washington			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,677	\$ 14	0.8%
Second 20%	31,137	28	1.5%
Middle 20%	53,481	70	3.8%
Fourth 20%	83,850	112	6.1%
Next 15%	139,159	238	9.7%
Next 4%	302,711	1,533	16.9%
Top 1%	1,593,352	22,363	61.1%
ALL	\$ 83,652	\$ 359	100.0%
Bottom 60%	\$ 32,455	\$ 37	6.1%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in West Virginia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,402	\$ 5	0.8%
Second 20%	20,906	13	2.0%
Middle 20%	34,312	47	7.3%
Fourth 20%	58,189	62	9.5%
Next 15%	94,469	100	11.6%
Next 4%	178,310	531	16.5%
Top 1%	658,973	6,729	52.2%
ALL	\$ 51,826	\$ 128	100.0%
Bottom 60%	\$ 21,542	\$ 22	10.2%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Wisconsin			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,235	\$ 13	1.0%
Second 20%	27,777	25	2.0%
Middle 20%	46,175	68	5.4%
Fourth 20%	71,703	117	9.1%
Next 15%	110,663	162	9.6%
Next 4%	223,100	973	15.2%
Top 1%	1,101,660	14,495	57.7%
ALL	\$ 68,129	\$ 253	100.0%
Bottom 60%	\$ 29,136	\$ 36	8.4%

Expanding the Medicare Tax to Cover Unearned Income and Add Higher Rate for the Rich, Impact in 2011 in Wyoming			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,717	\$ 17	0.6%
Second 20%	32,577	10	0.4%
Middle 20%	53,668	73	2.5%
Fourth 20%	82,073	79	2.9%
Next 15%	129,103	283	7.4%
Next 4%	299,599	2,023	14.1%
Top 1%	2,562,045	40,940	72.1%
ALL	\$ 93,518	\$ 570	100.0%
Bottom 60%	\$ 33,256	\$ 33	3.4%