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**Health Care Reform Financing Options:
 Apply a 2% Surtax to Incomes Above \$250,000**

(State-by-State Figures in Appendix)

Reason to Enact a Surtax: It's Extremely Simple and would Only Affect 2.4% of Taxpayers

A surtax, as it's usually thought of today, is a flat-rate tax applied to adjusted gross income (AGI), which is the basic measurement of income used to calculate federal income taxes. Applying a simple surtax to AGI above \$250,000 (or \$200,000 in the case of unmarried taxpayers) would be a very simple way to raise revenue without affecting low- and middle-income families.

How a Surtax would Work:

No Deductions, Credits or Special Rates, Just Simple Multiplication

The calculation of AGI is the first step in filling out a federal income tax return. It comes before deductions and exemptions are subtracted to calculate taxable income. It comes before a taxpayer looks up her taxable income on a table to determine what her tax would be in the absence of any credits, and in the case of someone with capital gains and dividends, it comes before the more complicated calculations made to account for the special preferential tax rates available for investment income. And it comes before any credits are subtracted to determine actual tax liability.

A surtax would not add to all this complexity. After calculating federal income tax under the existing system, a high-income taxpayer would simply subtract \$250,000 from her AGI (or subtract \$200,000 if single) and then multiply what remains by 2 percent.

The result would be the surtax, the additional tax owed under this proposal. And since the vast majority of taxpayers have AGI below \$250,000 or \$200,000, only 2.4 percent of taxpayers would be affected.

Percentage of Taxpayers Who Would Pay a 2% Surtax on Adjusted Gross Income Above \$250k (for married)/\$200k (for singles) (listed by state, in alphabetical order)			
Alabama	1.6%	Montana	1.4%
Alaska	2.6%	Nebraska	1.6%
Arizona	1.9%	Nevada	2.2%
Arkansas	1.3%	New Hampshire	2.6%
California	3.3%	New Jersey	4.0%
Colorado	2.7%	New Mexico	1.5%
Connecticut	4.7%	New York	3.1%
Delaware	2.0%	North Carolina	1.9%
District of Columbia	4.4%	North Dakota	1.6%
Florida	2.5%	Ohio	1.7%
Georgia	2.2%	Oklahoma	1.7%
Hawaii	2.1%	Oregon	2.0%
Idaho	1.5%	Pennsylvania	2.2%
Illinois	2.8%	Rhode Island	2.0%
Indiana	1.6%	South Carolina	1.5%
Iowa	1.3%	South Dakota	1.7%
Kansas	1.9%	Tennessee	1.8%
Kentucky	1.3%	Texas	2.5%
Louisiana	1.5%	Utah	1.9%
Maine	1.6%	Vermont	1.7%
Maryland	3.3%	Virginia	2.7%
Massachusetts	4.0%	Washington	2.8%
Michigan	1.6%	West Virginia	1.0%
Minnesota	2.4%	Wisconsin	1.8%
Mississippi	1.2%	Wyoming	2.3%
Missouri	1.7%	United States	2.4%

Why a Surtax Applied to AGI Is Fairer than Some Other Types of Tax Increases

One problem with our federal tax system is that it taxes income from work at higher rates than income from wealth, but a surtax applied to AGI does not suffer from this problem.

Most investment income like capital gains and stock dividends is received by the wealthiest Americans, and yet we tax these forms of income at lower rates than income from work. In addition, investment income is not subject to the payroll taxes of around 15 percent that fund Social Security and Medicare.

So an increase in the existing income tax rates would not solve this problem if the preferential rates for capital gains and dividends are left in place. And an increase in payroll taxes would obviously make the problem worse, because that would put wage-earners at an even greater disadvantage compared to investors.

But AGI includes both income from work and investment income like capital gains and dividends, so a surtax on AGI avoids this unfairness. In addition, a surtax on AGI above \$250,000 or \$200,000 would target those Americans who received the bulk of the benefits from the tax cuts enacted during the Bush years.

Surtax would Raise \$375 Billion over 10 Years with No Impact on the Poor and Middle Class

The proposal outlined here would raise \$29 billion in revenue in 2011 and around \$375 billion over a decade.¹ It would do so without impacting 97.6 percent of taxpayers.

The percentage of taxpayers impacted varies by state, but not by much. The state with the largest percentage of taxpayers impacted is Connecticut, with 4.7 percent receiving a tax increase as a result of this reform. The state with the lowest percentage of taxpayers impacted is West Virginia, with 1.0 percent of taxpayers receiving a tax increase.

¹ Official estimates of the ten-year revenue impact may be lower if lawmakers assume that the surtax does not take effect until later in the ten-year window that Congressional budget analysts usually focus on. For example, Congressional budget analysts currently focus on the 2010-2019 period. If Congress is considering a surtax that would not take effect until, say, 2016, they will report that a certain amount of revenue would be raised during the 2010-2019 period, but of course that's only around half of what the proposal would raise over the first ten years that it is *actually in effect*.

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in the U.S.			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,427	\$ —	—
Second 20%	25,994	—	—
Middle 20%	43,396	0	0.0%
Fourth 20%	69,347	—	—
Next 15%	119,539	1	0.1%
Next 4%	267,646	536	10.2%
Top 1%	1,497,730	18,807	90.0%
ALL	\$ 72,846	\$ 208	100.0%
Bottom 60%	\$ 26,947	\$ 0	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Alabama			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,482	\$ —	—
Second 20%	20,354	—	—
Middle 20%	34,397	—	—
Fourth 20%	58,812	—	—
Next 15%	100,422	0	0.0%
Next 4%	209,057	180	6.0%
Top 1%	1,046,266	11,338	94.0%
ALL	\$ 57,929	\$ 119	100.0%
Bottom 60%	\$ 21,753	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Alaska			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 17,070	\$ —	—
Second 20%	33,443	—	—
Middle 20%	57,771	—	—
Fourth 20%	97,303	—	—
Next 15%	160,069	12	1.3%
Next 4%	278,661	265	7.4%
Top 1%	1,202,304	13,003	91.3%
ALL	\$ 86,903	\$ 141	100.0%
Bottom 60%	\$ 36,209	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Arizona			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,305	\$ —	—
Second 20%	26,317	—	—
Middle 20%	40,357	—	—
Fourth 20%	62,939	—	—
Next 15%	104,983	0	0.0%
Next 4%	229,684	200	5.2%
Top 1%	1,255,607	14,486	94.8%
ALL	\$ 65,300	\$ 152	100.0%
Bottom 60%	\$ 26,324	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Arkansas			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,213	\$ —	—
Second 20%	20,870	—	—
Middle 20%	34,904	—	—
Fourth 20%	56,684	—	—
Next 15%	93,723	—	—
Next 4%	205,901	104	4.6%
Top 1%	846,176	8,635	95.4%
ALL	\$ 54,330	\$ 89	100.0%
Bottom 60%	\$ 21,661	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in California			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,629	\$ —	—
Second 20%	28,787	—	—
Middle 20%	46,475	—	—
Fourth 20%	74,893	—	—
Next 15%	137,166	1	0.1%
Next 4%	324,480	938	12.1%
Top 1%	2,035,213	27,114	87.8%
ALL	\$ 85,825	\$ 306	100.0%
Bottom 60%	\$ 29,631	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Colorado			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,284	\$ —	—
Second 20%	29,464	—	—
Middle 20%	50,090	—	—
Fourth 20%	79,379	—	—
Next 15%	137,657	0	0.0%
Next 4%	304,292	685	12.1%
Top 1%	1,625,547	19,972	87.9%
ALL	\$ 82,283	\$ 225	100.0%
Bottom 60%	\$ 30,612	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Connecticut			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,969	\$ —	—
Second 20%	32,455	—	—
Middle 20%	54,487	—	—
Fourth 20%	88,734	—	—
Next 15%	157,605	15	0.4%
Next 4%	399,197	1,912	13.6%
Top 1%	2,524,756	37,483	86.0%
ALL	\$ 106,120	\$ 528	100.0%
Bottom 60%	\$ 33,294	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Delaware			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,953	\$ —	—
Second 20%	25,137	—	—
Middle 20%	43,991	—	—
Fourth 20%	70,125	—	—
Next 15%	114,309	2	0.1%
Next 4%	240,662	242	5.5%
Top 1%	1,350,707	16,770	94.4%
ALL	\$ 69,978	\$ 175	100.0%
Bottom 60%	\$ 26,751	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in D.C.			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,576	\$ —	—
Second 20%	28,296	—	—
Middle 20%	49,187	—	—
Fourth 20%	78,437	—	—
Next 15%	150,967	10	0.3%
Next 4%	435,695	2,258	19.9%
Top 1%	2,727,188	36,423	79.8%
ALL	\$ 100,804	\$ 456	100.0%
Bottom 60%	\$ 30,080	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Florida			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,812	\$ —	—
Second 20%	23,166	—	—
Middle 20%	37,078	—	—
Fourth 20%	60,383	—	—
Next 15%	110,607	0	0.0%
Next 4%	281,370	576	8.1%
Top 1%	2,054,298	26,269	91.9%
ALL	\$ 73,878	\$ 283	100.0%
Bottom 60%	\$ 23,694	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Georgia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,851	\$ —	—
Second 20%	21,158	—	—
Middle 20%	36,850	—	—
Fourth 20%	61,108	—	—
Next 15%	107,946	0	0.0%
Next 4%	241,418	334	9.0%
Top 1%	1,164,100	13,444	90.9%
ALL	\$ 62,459	\$ 146	100.0%
Bottom 60%	\$ 22,636	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Hawaii			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,259	\$ —	—
Second 20%	24,605	—	—
Middle 20%	40,141	—	—
Fourth 20%	63,080	—	—
Next 15%	112,376	—	—
Next 4%	241,543	266	8.4%
Top 1%	1,079,093	11,651	91.6%
ALL	\$ 64,599	\$ 126	100.0%
Bottom 60%	\$ 25,158	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Idaho			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,770	\$ —	—
Second 20%	23,818	—	—
Middle 20%	40,614	—	—
Fourth 20%	61,088	—	—
Next 15%	99,331	—	—
Next 4%	210,831	123	4.5%
Top 1%	1,049,804	10,868	95.5%
ALL	\$ 60,895	\$ 113	100.0%
Bottom 60%	\$ 25,165	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Illinois			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,823	\$ —	—
Second 20%	27,435	—	—
Middle 20%	47,554	—	—
Fourth 20%	74,248	—	—
Next 15%	126,677	1	0.0%
Next 4%	291,115	758	12.3%
Top 1%	1,675,200	21,658	87.7%
ALL	\$ 78,766	\$ 245	100.0%
Bottom 60%	\$ 28,662	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Indiana			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,710	\$ —	—
Second 20%	24,896	—	—
Middle 20%	41,804	—	—
Fourth 20%	63,201	—	—
Next 15%	100,053	0	0.0%
Next 4%	203,601	104	4.0%
Top 1%	921,991	9,906	96.0%
ALL	\$ 60,044	\$ 102	100.0%
Bottom 60%	\$ 25,766	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Iowa			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,373	\$ —	—
Second 20%	29,407	—	—
Middle 20%	46,969	—	—
Fourth 20%	70,050	—	—
Next 15%	107,316	—	—
Next 4%	206,193	67	2.8%
Top 1%	907,932	9,449	97.2%
ALL	\$ 64,458	\$ 96	100.0%
Bottom 60%	\$ 29,319	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Kansas			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,666	\$ —	—
Second 20%	26,770	—	—
Middle 20%	44,083	—	—
Fourth 20%	70,082	—	—
Next 15%	112,562	—	—
Next 4%	234,136	272	8.5%
Top 1%	1,063,791	11,844	91.5%
ALL	\$ 66,947	\$ 129	100.0%
Bottom 60%	\$ 27,235	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Kentucky			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,196	\$ —	—
Second 20%	22,076	—	—
Middle 20%	36,791	—	—
Fourth 20%	58,587	—	—
Next 15%	94,681	—	—
Next 4%	194,143	58	2.5%
Top 1%	849,773	8,734	97.5%
ALL	\$ 55,235	\$ 90	100.0%
Bottom 60%	\$ 22,677	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Louisiana			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,177	\$ —	—
Second 20%	22,183	—	—
Middle 20%	37,923	—	—
Fourth 20%	61,059	—	—
Next 15%	109,373	—	—
Next 4%	230,679	196	7.0%
Top 1%	997,644	10,430	93.0%
ALL	\$ 60,924	\$ 110	100.0%
Bottom 60%	\$ 23,425	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Maine			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,136	\$ —	—
Second 20%	24,860	—	—
Middle 20%	40,636	—	—
Fourth 20%	62,583	—	—
Next 15%	101,309	—	—
Next 4%	217,627	146	6.0%
Top 1%	887,848	9,200	94.0%
ALL	\$ 60,274	\$ 97	100.0%
Bottom 60%	\$ 25,877	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Maryland			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,168	\$ —	—
Second 20%	30,837	—	—
Middle 20%	51,280	—	—
Fourth 20%	82,491	—	—
Next 15%	143,059	2	0.1%
Next 4%	301,874	833	14.3%
Top 1%	1,585,323	20,240	85.6%
ALL	\$ 83,798	\$ 232	100.0%
Bottom 60%	\$ 31,486	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Massachusetts			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,978	\$ —	—
Second 20%	30,814	—	—
Middle 20%	53,700	—	—
Fourth 20%	86,099	—	—
Next 15%	152,548	2	0.1%
Next 4%	360,068	1,438	15.8%
Top 1%	2,225,794	30,600	84.1%
ALL	\$ 95,075	\$ 360	100.0%
Bottom 60%	\$ 32,156	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Michigan			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,972	\$ —	—
Second 20%	24,645	—	—
Middle 20%	42,124	—	—
Fourth 20%	66,126	—	—
Next 15%	106,697	0	0.0%
Next 4%	210,367	110	3.8%
Top 1%	989,751	10,946	96.1%
ALL	\$ 62,062	\$ 112	100.0%
Bottom 60%	\$ 25,588	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Minnesota			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,372	\$ —	—
Second 20%	30,423	—	—
Middle 20%	49,932	—	—
Fourth 20%	75,041	—	—
Next 15%	120,340	0	0.0%
Next 4%	266,667	435	9.7%
Top 1%	1,343,551	16,242	90.3%
ALL	\$ 75,324	\$ 179	100.0%
Bottom 60%	\$ 30,971	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Mississippi			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,265	\$ —	—
Second 20%	18,567	—	—
Middle 20%	31,129	—	—
Fourth 20%	53,671	—	—
Next 15%	92,530	—	—
Next 4%	187,743	32	1.7%
Top 1%	776,999	7,215	98.3%
ALL	\$ 50,816	\$ 72	100.0%
Bottom 60%	\$ 19,627	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Missouri			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,412	\$ —	—
Second 20%	23,707	—	—
Middle 20%	39,401	—	—
Fourth 20%	63,099	—	—
Next 15%	102,779	—	—
Next 4%	216,505	143	4.6%
Top 1%	1,046,887	11,931	95.4%
ALL	\$ 61,186	\$ 124	100.0%
Bottom 60%	\$ 24,498	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Montana			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,117	\$ —	—
Second 20%	23,605	—	—
Middle 20%	39,087	—	—
Fourth 20%	62,179	—	—
Next 15%	103,630	0	0.0%
Next 4%	227,325	192	7.8%
Top 1%	956,561	9,088	92.2%
ALL	\$ 60,522	\$ 98	100.0%
Bottom 60%	\$ 24,360	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Nebraska			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,999	\$ —	—
Second 20%	29,204	—	—
Middle 20%	47,037	—	—
Fourth 20%	72,298	—	—
Next 15%	118,922	—	—
Next 4%	233,626	156	4.4%
Top 1%	1,183,712	13,609	95.6%
ALL	\$ 71,342	\$ 145	100.0%
Bottom 60%	\$ 29,365	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Nevada			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,713	\$ —	—
Second 20%	27,244	—	—
Middle 20%	43,825	—	—
Fourth 20%	66,941	—	—
Next 15%	110,610	—	—
Next 4%	263,946	424	5.2%
Top 1%	2,370,576	30,904	94.8%
ALL	\$ 80,346	\$ 322	100.0%
Bottom 60%	\$ 28,311	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in New Hampshire			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 15,559	\$ —	—
Second 20%	34,435	—	—
Middle 20%	54,758	—	—
Fourth 20%	84,620	—	—
Next 15%	136,909	0	0.0%
Next 4%	288,487	571	11.9%
Top 1%	1,374,656	17,025	88.1%
ALL	\$ 82,378	\$ 189	100.0%
Bottom 60%	\$ 35,027	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in New Jersey			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,463	\$ —	—
Second 20%	29,912	—	—
Middle 20%	51,610	0	0.0%
Fourth 20%	83,437	—	—
Next 15%	147,301	2	0.1%
Next 4%	337,494	1,149	15.6%
Top 1%	1,789,833	25,015	84.4%
ALL	\$ 88,194	\$ 294	100.0%
Bottom 60%	\$ 31,342	\$ 0	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in New Mexico			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,261	\$ —	—
Second 20%	23,061	—	—
Middle 20%	37,147	—	—
Fourth 20%	60,308	—	—
Next 15%	103,274	—	—
Next 4%	215,420	131	5.8%
Top 1%	886,415	8,584	94.2%
ALL	\$ 58,463	\$ 90	100.0%
Bottom 60%	\$ 23,485	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in New York			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,956	\$ —	—
Second 20%	23,380	—	—
Middle 20%	41,237	—	—
Fourth 20%	68,468	—	—
Next 15%	122,464	2	0.1%
Next 4%	299,387	888	10.2%
Top 1%	2,233,564	31,373	89.7%
ALL	\$ 80,066	\$ 345	100.0%
Bottom 60%	\$ 24,834	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in North Carolina			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,580	\$ —	—
Second 20%	22,625	—	—
Middle 20%	37,634	—	—
Fourth 20%	61,667	—	—
Next 15%	104,881	1	0.1%
Next 4%	227,710	206	6.8%
Top 1%	995,534	11,306	93.1%
ALL	\$ 60,623	\$ 120	100.0%
Bottom 60%	\$ 23,606	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in North Dakota			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 14,635	\$ —	—
Second 20%	30,316	—	—
Middle 20%	50,396	—	—
Fourth 20%	80,990	—	—
Next 15%	124,054	1	0.1%
Next 4%	251,741	229	8.1%
Top 1%	1,020,499	10,550	91.8%
ALL	\$ 73,917	\$ 113	100.0%
Bottom 60%	\$ 31,604	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Ohio			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,845	\$ —	—
Second 20%	25,464	—	—
Middle 20%	42,410	—	—
Fourth 20%	63,962	—	—
Next 15%	101,656	0	0.0%
Next 4%	210,426	165	5.7%
Top 1%	967,901	10,948	94.3%
ALL	\$ 61,065	\$ 114	100.0%
Bottom 60%	\$ 26,242	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Oklahoma			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,020	\$ —	—
Second 20%	22,886	—	—
Middle 20%	40,045	—	—
Fourth 20%	64,955	—	—
Next 15%	112,190	—	—
Next 4%	238,767	155	4.4%
Top 1%	1,172,255	13,607	95.6%
ALL	\$ 65,042	\$ 141	100.0%
Bottom 60%	\$ 24,260	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Oregon			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,315	\$ —	—
Second 20%	25,631	—	—
Middle 20%	43,128	—	—
Fourth 20%	68,937	—	—
Next 15%	117,047	—	—
Next 4%	249,241	294	8.8%
Top 1%	1,083,651	12,217	91.2%
ALL	\$ 67,426	\$ 133	100.0%
Bottom 60%	\$ 26,709	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Pennsylvania			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,202	\$ —	—
Second 20%	26,673	—	—
Middle 20%	45,076	—	—
Fourth 20%	69,301	—	—
Next 15%	115,000	0	0.0%
Next 4%	248,204	335	8.6%
Top 1%	1,189,180	14,294	91.4%
ALL	\$ 68,572	\$ 154	100.0%
Bottom 60%	\$ 27,656	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Rhode Island			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,820	\$ —	—
Second 20%	22,208	—	—
Middle 20%	40,136	—	—
Fourth 20%	63,989	—	—
Next 15%	108,579	—	—
Next 4%	231,014	196	6.3%
Top 1%	1,042,432	11,591	93.7%
ALL	\$ 62,493	\$ 123	100.0%
Bottom 60%	\$ 24,079	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in South Carolina			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,124	\$ —	—
Second 20%	22,184	—	—
Middle 20%	35,198	—	—
Fourth 20%	57,619	—	—
Next 15%	99,233	—	—
Next 4%	212,714	136	5.4%
Top 1%	921,011	9,491	94.6%
ALL	\$ 57,008	\$ 99	100.0%
Bottom 60%	\$ 22,495	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in South Dakota			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,267	\$ —	—
Second 20%	26,342	—	—
Middle 20%	45,760	—	—
Fourth 20%	70,169	—	—
Next 15%	111,648	—	—
Next 4%	243,436	264	7.3%
Top 1%	1,206,722	13,380	92.7%
ALL	\$ 68,375	\$ 143	100.0%
Bottom 60%	\$ 27,675	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Tennessee			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 10,634	\$ —	—
Second 20%	23,239	—	—
Middle 20%	38,640	—	—
Fourth 20%	59,523	—	—
Next 15%	100,085	—	—
Next 4%	221,469	209	6.3%
Top 1%	1,090,704	12,399	93.7%
ALL	\$ 60,431	\$ 131	100.0%
Bottom 60%	\$ 24,174	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Texas			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,094	\$ —	—
Second 20%	26,436	—	—
Middle 20%	43,115	—	—
Fourth 20%	70,998	—	—
Next 15%	127,439	0	0.0%
Next 4%	286,752	656	11.9%
Top 1%	1,543,326	19,315	88.0%
ALL	\$ 75,735	\$ 217	100.0%
Bottom 60%	\$ 27,226	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Utah			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,700	\$ —	—
Second 20%	27,067	—	—
Middle 20%	43,805	—	—
Fourth 20%	68,453	—	—
Next 15%	113,829	—	—
Next 4%	232,558	210	5.9%
Top 1%	1,167,774	13,497	94.1%
ALL	\$ 67,484	\$ 142	100.0%
Bottom 60%	\$ 27,560	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Vermont			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,851	\$ —	—
Second 20%	26,238	—	—
Middle 20%	42,597	—	—
Fourth 20%	62,230	—	—
Next 15%	105,055	—	—
Next 4%	227,824	121	4.4%
Top 1%	984,757	10,520	95.6%
ALL	\$ 62,737	\$ 109	100.0%
Bottom 60%	\$ 26,886	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Virginia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 11,478	\$ —	—
Second 20%	26,812	—	—
Middle 20%	46,288	—	—
Fourth 20%	75,921	—	—
Next 15%	133,637	0	0.0%
Next 4%	282,864	548	11.5%
Top 1%	1,403,791	16,909	88.5%
ALL	\$ 76,825	\$ 189	100.0%
Bottom 60%	\$ 28,197	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Washington			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 12,677	\$ —	—
Second 20%	31,137	—	—
Middle 20%	53,481	—	—
Fourth 20%	83,850	—	—
Next 15%	139,159	0	0.0%
Next 4%	302,711	771	13.4%
Top 1%	1,593,352	20,075	86.6%
ALL	\$ 83,652	\$ 228	100.0%
Bottom 60%	\$ 32,455	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in West Virginia			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 9,402	\$ —	—
Second 20%	20,906	—	—
Middle 20%	34,312	—	—
Fourth 20%	58,189	—	—
Next 15%	94,469	—	—
Next 4%	178,310	20	1.4%
Top 1%	658,973	5,657	98.6%
ALL	\$ 51,826	\$ 57	100.0%
Bottom 60%	\$ 21,542	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Wisconsin			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,235	\$ —	—
Second 20%	27,777	—	—
Middle 20%	46,175	—	—
Fourth 20%	71,703	—	—
Next 15%	110,663	—	—
Next 4%	223,100	158	4.6%
Top 1%	1,101,660	12,979	95.4%
ALL	\$ 68,129	\$ 137	100.0%
Bottom 60%	\$ 29,136	\$ —	0.0%

2% Surtax on Adjusted Gross Income Above \$200k (for singles)/ \$250k (for married couples), Impact in 2011 in Wyoming			
Income Group	Average Income	Average Tax Increase	Share of Tax Increase
Lowest 20%	\$ 13,717	\$ —	—
Second 20%	32,577	—	—
Middle 20%	53,668	—	—
Fourth 20%	82,073	—	—
Next 15%	129,103	—	—
Next 4%	299,599	643	7.0%
Top 1%	2,562,045	33,970	93.0%
ALL	\$ 93,518	\$ 367	100.0%
Bottom 60%	\$ 33,256	\$ —	0.0%