

**Estimated Distribution of Individual Mandate Penalties
Under the Patient Protection and Affordable Care Act**
Calendar Year 2016

11/20/2009

Adjusted Gross Income Relative to the Federal Poverty Level (FPL)	Individual Mandate Penalties	
	Total Payments (\$ billions)	Share of Payments (%)
Less than 100%	0.0	0
100% to 200%	0.4	21
200% to 300%	0.5	25
300% to 400%	0.4	18
400% to 500%	0.2	11
Greater than 500%	0.5	25
Total	2.0	100

Source: Congressional Budget Office and the staff of the Joint Committee on Taxation.

Notes:

- a) Individual penalty payments are classified by the income of the tax return filing unit.
- b) In 2016, the FPL is projected to equal about \$11,800 for a single person and about \$24,000 for a family of four.
- c) Components may not sum to totals due to rounding.
- d) Liabilities incurred for being uninsured in calendar year 2016 would be paid in fiscal year 2017.