

Table T18-0026
The Tax Cuts and Jobs Act (TCJA): All Provisions and Individual Income Tax Provisions
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Tax Units with Tax Increase or Cut ³				Average Tax Change (Dollars) For all Tax Units	
	Number (thousands)	Percent of Total	With Tax Cut		With Tax Increase		All Provisions	Major Provisions Included Here
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
Less than 10	13,260	7.5	19.3	-40	0.3	430	-10	-10
10-20	23,850	13.5	62.0	-100	1.1	850	-50	-50
20-30	22,240	12.6	79.1	-250	2.6	780	-180	-180
30-40	16,640	9.5	87.3	-460	4.5	750	-360	-360
40-50	13,220	7.5	90.4	-670	6.2	710	-570	-570
50-75	24,450	13.9	91.6	-1,010	7.0	810	-870	-870
75-100	16,650	9.5	91.5	-1,540	8.1	1,200	-1,310	-1,310
100-200	30,860	17.5	92.5	-2,560	7.4	1,510	-2,260	-2,260
200-500	11,640	6.6	95.1	-7,000	4.8	2,820	-6,560	-6,520
500-1,000	1,530	0.9	95.0	-22,170	5.0	9,970	-21,240	-20,570
More than 1,000	670	0.4	88.3	-88,940	11.7	121,920	-69,660	-64,300
All	176,100	100.0	80.4	-2,140	4.8	2,770	-1,610	-1,590

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Tax Units with Tax Increase or Cut ³				Average Tax Change (Dollars) For all Tax Units	
	Number (thousands)	Percent of Total	With Tax Cut		With Tax Increase		All Provisions	Major Provisions Included Here
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
Less than 10	13,260	7.5	4.4	-80	0.3	440	*	*
10-20	23,850	13.5	29.8	-150	1.3	790	-30	-40
20-30	22,240	12.6	51.0	-320	3.1	700	-140	-140
30-40	16,640	9.5	65.2	-520	5.5	660	-300	-310
40-50	13,220	7.5	73.9	-720	7.6	660	-480	-480
50-75	24,450	13.9	81.7	-990	8.7	750	-740	-740
75-100	16,650	9.5	86.6	-1,380	10.1	1,140	-1,080	-1,080
100-200	30,860	17.5	89.1	-2,250	10.1	1,450	-1,850	-1,860
200-500	11,640	6.6	90.9	-6,020	8.5	2,450	-5,280	-5,270
500-1,000	1,530	0.9	92.1	-19,050	7.3	8,930	-17,340	-16,900
More than 1,000	670	0.4	78.2	-75,110	20.8	98,200	-41,910	-38,290
All	176,100	100.0	64.8	-2,180	6.3	2,760	-1,260	-1,240

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero

(1) Calendar year. Baseline is pre-TCJA law. Estimates for individual income tax provisions includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform with the exception of increase in estate tax exemption level. All estimates exclude reduction in ACA Individual Shared Responsibility Payment amount to zero. Due to data limitations, estimates also exclude the following provisions: repeal of exclusion for employer-provided qualified moving expense reimbursements; repeal of deduction for moving expenses (other than members of the Armed Forces); retirement plan and casualty loss relief for certain disaster areas; repeal of deduction for alimony payments and corresponding inclusion in income; simplified accounting for small business; modify treatment of S corporation conversions into C corporations; limitation and repeal of deduction by employers of expenses for certain fringe benefits; modification of limitation on excessive employee remuneration; tax gain on the sale of a partnership interest on look-thru basis; craft beverage modernization and tax reform; and individual income tax portion of certain business provisions.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.