

Table T17-0239
Major Provisions in Chairman's Amendment in the Nature of a Substitute to H.R. 1: The Tax Cuts and Jobs Act
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2027¹
Baseline: Current Law

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 Cut	Pct of Tax Units	Avg Tax Increase		
Less than 10	11,720	6.3	12.4	-80	3.0	110	-10	-10
10-20	19,720	10.6	48.3	-100	14.8	230	-10	-20
20-30	23,050	12.4	53.7	-170	19.9	380	-10	-10
30-40	17,940	9.6	60.0	-240	23.1	590	-10	-10
40-50	13,980	7.5	62.1	-420	29.0	730	-40	-50
50-75	28,590	15.3	67.8	-840	29.4	970	-260	-290
75-100	18,870	10.1	67.2	-1,350	31.5	1,480	-400	-440
100-200	35,420	19.0	69.4	-2,250	30.3	2,320	-760	-860
200-500	13,520	7.2	58.6	-5,020	41.3	3,710	-1,160	-1,410
500-1,000	1,580	0.8	75.3	-18,170	24.6	10,250	-9,610	-11,170
More than 1,000	1,070	0.6	65.6	-136,330	34.4	66,730	-57,400	-66,460
All	186,640	100.0	59.0	-2,330	25.5	2,080	-730	-840

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Due to data limitations, excludes the following provisions: repeal of credit for adoption expenses; repeal of deduction for moving expenses; limitation on exclusion of employee achievement awards and certain other fringe benefits; repeal of exclusion for qualified moving expense reimbursement; reduction in minimum age for allowable in-service distributions; small business accounting method reform and simplification; modifications to state and local bond interest (portion attributable to pass-through entities); and repeal of technical termination of partnerships.

<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.