

Table T17-0255
Major Provisions in House Bill: H.R. 1, The Tax Cuts and Jobs Act as Ordered Reported by the Committee on Ways and Means
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	18.4	-60	2.7	110	-10	-10
10-20	19,720	10.6	54.3	-100	13.7	240	-20	-20
20-30	23,050	12.4	55.8	-170	18.4	420	-10	-20
30-40	17,940	9.6	62.2	-260	22.0	660	-20	-20
40-50	13,980	7.5	63.7	-450	27.8	830	-40	-60
50-75	28,590	15.3	69.1	-880	28.4	1,070	-280	-300
75-100	18,870	10.1	68.5	-1,420	30.6	1,530	-460	-500
100-200	35,420	19.0	71.0	-2,360	28.8	2,300	-920	-1,020
200-500	13,520	7.2	60.5	-5,160	39.2	3,690	-1,450	-1,670
500-1,000	1,580	0.8	76.5	-18,670	23.4	10,210	-10,390	-11,900
More than 1,000	1,070	0.6	70.6	-139,070	29.4	68,310	-67,960	-78,170
All	186,640	100.0	61.4	-2,410	24.2	2,080	-860	-980

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 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.