

**Table T17-0256**  
**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 Percentile, 2027<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Tax Units with Tax Increase or Cut <sup>4</sup>				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		
<b>Lowest Quintile</b>	50,190	26.9	45.8	-120	13.0	320	-10	-20
<b>Second Quintile</b>	42,290	22.7	64.0	-380	24.0	760	-50	-60
<b>Middle Quintile</b>	36,880	19.8	68.3	-1,110	30.0	1,230	-360	-390
<b>Fourth Quintile</b>	30,280	16.2	72.4	-2,030	27.3	2,090	-840	-900
<b>Top Quintile</b>	25,810	13.8	64.3	-11,430	35.5	5,830	-4,590	-5,280
<b>All</b>	186,640	100.0	61.4	-2,410	24.2	2,080	-860	-980
<b>Addendum</b>								
<b>80-90</b>	13,370	7.2	64.3	-3,080	35.5	2,830	-810	-980
<b>90-95</b>	6,290	3.4	54.5	-4,190	45.1	3,510	-600	-700
<b>95-99</b>	4,930	2.6	74.9	-10,740	25.0	6,540	-5,690	-6,410
<b>Top 1 Percent</b>	1,220	0.7	71.1	-126,130	28.9	62,880	-62,300	-71,600
<b>Top 0.1 Percent</b>	120	0.1	71.5	-621,500	28.4	284,630	-320,640	-363,490

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2017 dollars): 20% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900.

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