

Table T17-0277
Major Provisions in Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Percentile, 2025¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Tax Units with Tax Increase or Cut ⁴				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		
Lowest Quintile	49,870	27.1	55.8	-150	4.4	400	-60	-60
Second Quintile	41,500	22.5	82.4	-530	6.9	810	-370	-380
Middle Quintile	36,190	19.6	84.6	-1,250	14.0	1,170	-880	-890
Fourth Quintile	29,960	16.3	78.8	-2,230	20.9	1,850	-1,330	-1,370
Top Quintile	25,530	13.9	76.3	-9,940	23.5	6,070	-5,920	-6,160
All	184,220	100.0	74.1	-2,250	12.2	2,750	-1,290	-1,330
Addendum								
80-90	13,210	7.2	72.5	-3,390	27.3	2,170	-1,800	-1,870
90-95	6,260	3.4	71.3	-4,780	28.4	2,400	-2,610	-2,730
95-99	4,860	2.6	91.4	-14,200	8.6	6,910	-12,120	-12,380
Top 1 Percent	1,200	0.7	83.1	-77,190	16.9	106,590	-43,560	-46,200
Top 0.1 Percent	120	0.1	70.7	-360,430	29.2	417,090	-121,060	-132,970

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. Excludes reduction in ACA Individual Shared Responsibility Payment amount to zero. Due to data limitations, also excludes 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); simplified accounting for small business; limitation on deduction by employers of expenses on qualified transportation fringes; modification of limitation on excessive employee remuneration; 20 percent excise tax on excess tax-exempt organization executive compensation; tax gain on the sale of a partnership interest on look-thru basis; repeal <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% \$27,300; 40% \$53,400; 60% \$91,700; 80% \$153,800; 90% \$224,400; 95% \$308,900; 99% \$837,800; 99.9% \$4,704,600.

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