

Table T21-0247
Major Individual Income, Payroll, and Estate Tax Provisions in the
Ways and Means Committee Budget Reconciliation Legislative Recommendations
Excludes Corporate Income Tax and Excise Tax Provisions
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2022 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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 ⁴	Major Provisions Included Here ⁵
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
Less than 10	10,480	5.8	32.8	-1,320	0.0	0	-450	-430
10-20	22,180	12.4	35.7	-1,880	0.0	0	-710	-670
20-30	19,840	11.1	42.4	-2,370	0.0	0	-1,050	-1,000
30-40	16,080	9.0	37.6	-2,630	0.0	0	-1,030	-990
40-50	13,340	7.4	33.4	-2,560	0.0	0	-890	-850
50-75	24,900	13.9	31.4	-2,610	0.0	0	-850	-810
75-100	18,160	10.1	32.0	-2,540	0.0	0	-810	-790
100-200	32,870	18.3	39.3	-2,430	*	**	-880	-860
200-500	16,970	9.5	31.2	-1,530	0.6	49,900	-120	-160
500-1,000	2,270	1.3	4.2	-950	62.5	10,880	7,120	6,760
More than 1,000	940	0.5	*	**	99.5	153,960	162,820	153,190
All	179,520	100.0	34.9	-2,280	1.4	68,380	180	150

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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

(1) Calendar year. Baseline is the law currently in place as of September 26, 2021.

<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.

(4) Includes provisions contained in JCX-42-21 except: corporate income tax provisions; excise tax provisions; provisions related to expanding access to health coverage; Subtitle F: Part 7; Subtitle I: Part 4, item 4; Subtitle I: Part 5, item 7; Subtitle J; and most provisions with a revenue change of less than \$50 million in the years of our analysis. Also includes the following provisions from JCX-35-21: Subtitle B: Part A, item 3 and Subtitle B: Part B, item 1.

(5) Includes following provisions from JCX-42-21: Subtitle H, Part 1; Subtitle H, Part 2, item 2; Subtitle H, Part 3, item 2; Subtitle H, Part 4, item 1; and Subtitle I: Part 2, items 1-7.