

Table T21-0248
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, 2022¹
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 ⁵	Major Provisions Included Here ⁶
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
Lowest Quintile	47,360	26.4	37.0	-1,930	0.0	0	-750	-710
Second Quintile	39,000	21.7	36.1	-2,580	0.0	0	-970	-930
Middle Quintile	36,630	20.4	31.7	-2,600	0.0	0	-840	-810
Fourth Quintile	30,160	16.8	38.2	-2,450	*	**	-860	-840
Top Quintile	24,880	13.9	30.0	-1,760	9.9	66,920	6,510	6,090
All	179,520	100.0	34.9	-2,280	1.4	68,380	180	150
Addendum								
80-90	12,750	7.1	42.3	-2,010	*	**	-760	-760
90-95	6,230	3.5	25.2	-1,170	0.6	88,190	260	210
95-99	4,770	2.7	10.7	-850	27.1	10,150	2,870	2,660
Top 1 Percent	1,140	0.6	0.1	-510	98.9	130,170	136,770	128,750
Top 0.1 Percent	120	0.1	0.0	0	100.0	902,920	956,790	902,870

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) 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 2020 dollars): 20% \$27,200; 40% \$53,900; 60% \$96,700; 80% \$176,400; 90% \$257,500; 95% \$369,300; 99% \$884,900; 99.9% \$3,998,700.

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

(5) 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.

(6) 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.