

**Table T21-0249**  
**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, 2026 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Tax Units with Tax Increase or Cut <sup>3</sup>				Average Tax Change (Dollars) For all Tax Units	
	Number (thousands)	Percent of Total	With Tax Cut		With Tax Increase		All Provisions <sup>4</sup>	Major Provisions Included Here <sup>5</sup>
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
<b>Less than 10</b>	10,520	5.7	36.7	-710	0.0	0	-280	-260
<b>10-20</b>	21,830	11.8	29.7	-1,050	0.0	0	-350	-310
<b>20-30</b>	20,420	11.0	24.7	-970	0.0	0	-300	-240
<b>30-40</b>	16,660	9.0	15.3	-1,120	0.0	0	-270	-170
<b>40-50</b>	13,730	7.4	10.3	-1,360	0.0	0	-240	-140
<b>50-75</b>	25,810	13.9	6.3	-1,820	0.0	0	-220	-110
<b>75-100</b>	19,300	10.4	4.8	-2,160	0.0	0	-210	-100
<b>100-200</b>	34,190	18.5	6.8	-1,950	0.0	0	-250	-130
<b>200-500</b>	17,870	9.7	7.2	-1,270	0.9	2,530	-200	-70
<b>500-1,000</b>	2,460	1.3	0.5	-980	56.5	7,170	3,840	4,050
<b>More than 1,000</b>	950	0.5	0.0	0	98.1	97,820	99,110	95,920
<b>All</b>	185,260	100.0	13.9	-1,190	1.3	41,400	310	390

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.