

Table T21-0262
Major Tax Provisions in H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications (Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021)
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2023¹
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	10,510	5.8	7.0	-2,290	38.4	30	-150	-150
10-20	21,940	12.1	11.6	-1,600	51.4	50	-170	-160
20-30	20,080	11.1	19.8	-1,420	65.5	80	-240	-230
30-40	16,050	8.9	15.6	-1,250	78.1	110	-140	-110
40-50	13,370	7.4	9.5	-1,290	87.7	140	-40	*
50-75	25,180	13.9	5.6	-1,190	93.1	200	70	120
75-100	18,400	10.2	4.5	-1,440	95.0	320	170	240
100-200	33,470	18.5	7.7	-1,200	92.2	560	320	420
200-500	17,290	9.6	30.8	-2,370	69.0	1,310	-10	180
500-1,000	2,340	1.3	57.5	-8,070	42.5	5,990	-2,500	-2,090
More than 1,000	950	0.5	46.8	-13,100	53.1	194,380	98,600	97,140
All	181,060	100.0	12.7	-2,230	76.7	1,100	500	560

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 November 9, 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-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

(5) Includes following provisions from JCX-45-21: Subtitle F, Part 1, item 1; Subtitle F, Part 2; Subtitle F, Part 7; Subtitle G, Part 1; Subtitle G, Part 2, item 1; Subtitle G, Part 6 as amended by Rules Committee Print 117-19; Subtitle H, Part 1, sections A-C; Subtitle H, Part 1, section E, item 7; Subtitle H, Part 1, section E, item 11; Subtitle H, Part 1, section E, item 13; Subtitle H, Part 2; and Subtitle H, Part 5, item 2. For certain proposals, the TPC model is detailed enough to estimate the average tax change by income group but, due to data limitations, we cannot assign the tax change to individual tax units. Thus, for those proposals, we cannot reliably estimate the percent of tax units with a tax increase or cut.