

Table T21-0264
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, 2026¹
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	10,520	5.7	7.1	-1,010	11.9	30	-80	-70
10-20	21,830	11.8	4.4	-1,040	46.2	30	-40	-30
20-30	20,420	11.0	5.9	-730	71.3	50	-20	-10
30-40	16,660	9.0	7.0	-370	84.5	70	*	30
40-50	13,730	7.4	3.2	-390	92.3	80	20	70
50-75	25,810	13.9	2.0	-360	96.7	120	40	110
75-100	19,300	10.4	1.0	-350	98.7	190	90	190
100-200	34,190	18.5	0.1	-840	99.8	350	190	350
200-500	17,870	9.7	*	**	100.0	880	560	870
500-1,000	2,460	1.3	0.0	0	100.0	4,460	3,720	4,460
More than 1,000	950	0.5	0.0	0	100.0	129,150	127,540	129,130
All	185,260	100.0	2.9	-670	82.6	1,130	810	910

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.