

Table T21-0274
Major Individual Income Tax and Payroll 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)
Excludes Corporate Income Tax and Excise Tax Provisions
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2023 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	10,510	5.8	7.0	-2,310	0.0	0	-170	-160
10-20	21,940	12.1	11.6	-1,630	0.0	0	-200	-190
20-30	20,080	11.1	20.2	-1,450	0.0	0	-310	-290
30-40	16,050	8.9	16.4	-1,260	0.0	0	-230	-210
40-50	13,370	7.4	10.2	-1,300	0.0	0	-170	-130
50-75	25,180	13.9	6.3	-1,220	0.0	0	-120	-80
75-100	18,400	10.2	5.7	-1,400	0.0	0	-130	-80
100-200	33,470	18.5	12.8	-1,220	0.0	0	-210	-160
200-500	17,290	9.6	47.9	-2,650	0.1	4,590	-1,340	-1,270
500-1,000	2,340	1.3	77.8	-8,980	8.7	9,580	-6,270	-6,160
More than 1,000	950	0.5	69.7	-17,100	22.4	335,310	66,440	63,300
All	181,060	100.0	16.1	-2,580	0.2	172,480	-30	-10

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: corporate income tax provisions; excise tax provisions; 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 G, Part 1; Subtitle G, Part 2, item 1; Subtitle G, Part 6 as amended by Rules Committee Print 117-19; and Subtitle H, Part 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.