

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T23-0080**  
**Combined Impact of Individual Income and Payroll Tax Provisions in H.R. 3936, The Tax Cuts for Working Families Act; H.R. 3937, The Small Business Jobs Act; and H.R. 3938, The Build It In America Act**  
**As Reported to the House by the Ways and Means Committee**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	6,270	3.3	0.0	0.1	0	0.0	5.6
<b>10-20</b>	17,590	9.3	0.0	0.4	*	0.0	3.2
<b>20-30</b>	19,080	10.1	0.0	1.1	*	0.0	3.9
<b>30-40</b>	16,700	8.8	0.0	1.8	10	0.0	6.2
<b>40-50</b>	14,350	7.6	0.0	3.2	10	0.0	8.6
<b>50-75</b>	26,900	14.2	0.0	15.5	30	0.0	12.3
<b>75-100</b>	19,650	10.4	-0.1	21.3	50	0.1	15.1
<b>100-200</b>	39,040	20.7	-0.1	59.4	70	0.1	18.6
<b>200-500</b>	22,880	12.1	0.0	28.5	60	0.0	23.0
<b>500-1,000</b>	3,400	1.8	0.0	-2.6	-40	0.0	28.1
<b>More than 1,000</b>	1,300	0.7	0.1	-29.0	-1,030	0.0	32.5
<b>All</b>	188,880	100.0	0.0	100.0	20	0.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Number of AMT Taxpayers (millions). Baseline: 7.4

Proposal: 7.4

(1) Calendar year. Baseline is the law currently in place as of June 19, 2023. Includes following proposals: bonus "guaranteed deduction" (sunset 12/31/25); modifications to exclusion for gain from qualified small business stock; establishment of special rules for capital gains invested in rural opportunity zones; modification of clean vehicle credit; repeal of credit for previously-owned clean vehicles. Also includes portion of the following provisions that apply to individuals or pass-through entities: increase in limitations on expensing of depreciable business assets; extension of 100 percent bonus depreciation (sunset 12/31/25); deduction for research and experimental expenditures (sunset 12/31/25); repeal of clean electricity investment credit; and repeal of credit for qualified commercial clean vehicles.

For more information on TPC's baseline definitions, see

<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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T23-0080**  
**Combined Impact of Individual Income and Payroll Tax Provisions in H.R. 3936, The Tax Cuts for Working Families Act; H.R. 3937, The Small Business Jobs Act; and H.R. 3938, The Build It In America Act**  
**As Reported to the House by the Ways and Means Committee**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.1	0	0.1	0.0	0.0	0.0	5.6
10-20	0.0	0.4	*	0.2	0.0	0.2	0.0	3.2
20-30	0.0	1.1	*	0.2	0.0	0.4	0.0	3.9
30-40	0.0	1.8	10	0.2	0.0	0.7	0.0	6.2
40-50	0.0	3.2	10	0.2	0.0	1.1	0.0	8.6
50-75	0.0	15.5	30	0.3	0.0	4.1	0.0	12.3
75-100	-0.1	21.3	50	0.4	0.0	5.1	0.1	15.1
100-200	-0.1	59.4	70	0.2	0.0	20.5	0.1	18.6
200-500	0.0	28.5	60	0.1	0.0	30.5	0.0	23.0
500-1,000	0.0	-2.6	-40	0.0	0.0	12.7	0.0	28.1
More than 1,000	0.1	-29.0	-1,030	-0.1	0.0	24.4	0.0	32.5
All	0.0	100.0	20	0.1	0.0	100.0	0.0	21.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	6,270	3.3	6,040	0.2	340	0.0	5,710	0.2	5.6
10-20	17,590	9.3	16,880	1.2	550	0.2	16,330	1.4	3.2
20-30	19,080	10.1	27,360	2.0	1,050	0.4	26,310	2.5	3.9
30-40	16,700	8.8	38,290	2.5	2,380	0.7	35,910	3.0	6.2
40-50	14,350	7.6	49,210	2.7	4,220	1.1	44,990	3.2	8.6
50-75	26,900	14.2	67,580	7.1	8,270	4.1	59,320	7.9	12.2
75-100	19,650	10.4	95,150	7.3	14,290	5.1	80,860	7.8	15.0
100-200	39,040	20.7	154,700	23.4	28,740	20.5	125,960	24.2	18.6
200-500	22,880	12.1	317,370	28.1	73,040	30.5	244,330	27.5	23.0
500-1,000	3,400	1.8	728,990	9.6	204,620	12.7	524,370	8.8	28.1
More than 1,000	1,300	0.7	3,167,700	16.0	1,029,530	24.4	2,138,170	13.7	32.5
All	#####	100.0	136,600	100.0	29,010	100.0	107,590	100.0	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Number of AMT Taxpayers (millions). Baseline: 7.4 Proposal: 7.4

(1) Calendar year. Baseline is the law currently in place as of June 19, 2023. Includes following proposals: bonus "guaranteed deduction" (sunset 12/31/25); modifications to exclusion for gain from qualified small business stock; establishment of special rules for capital gains invested in rural opportunity zones; modification of clean vehicle credit; repeal of credit for previously-owned clean vehicles. Also includes portion of the following provisions that apply to individuals or pass-through entities: increase in limitations on expensing of depreciable business assets; extension of 100 percent bonus depreciation (sunset 12/31/25); deduction for research and experimental expenditures (sunset 12/31/25); repeal of clean electricity investment credit; and repeal of credit for qualified commercial clean vehicles. For more information, see <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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

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**As Reported to the House by the Ways and Means Committee**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.1	0	0.1	0.0	0.2	0.0	7.1
10-20	0.0	0.9	*	0.1	0.0	0.8	0.0	5.0
20-30	0.0	2.1	*	0.1	0.0	1.7	0.0	6.6
30-40	0.0	3.4	10	0.1	0.0	2.6	0.0	9.5
40-50	0.0	7.2	10	0.2	0.0	3.2	0.0	11.2
50-75	0.0	26.2	30	0.3	0.0	10.6	0.0	14.6
75-100	-0.1	27.5	40	0.2	0.0	11.8	0.0	18.1
100-200	0.0	45.2	50	0.2	0.0	30.3	0.0	22.2
200-500	0.0	1.6	10	0.0	0.0	19.3	0.0	25.8
500-1,000	0.0	-1.2	-40	0.0	0.0	6.1	0.0	30.0
More than 1,000	0.1	-13.4	-1,240	-0.1	0.0	13.0	0.0	35.0
All	0.0	100.0	20	0.1	0.0	100.0	0.0	19.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	5,230	5.5	6,080	0.4	430	0.2	5,650	0.5	7.1
10-20	14,350	15.0	16,790	3.3	840	0.8	15,940	3.9	5.0
20-30	13,580	14.2	27,180	5.0	1,790	1.7	25,390	5.9	6.6
30-40	10,290	10.8	38,310	5.4	3,620	2.6	34,690	6.1	9.5
40-50	8,440	8.8	49,200	5.7	5,490	3.2	43,720	6.3	11.2
50-75	15,530	16.2	67,470	14.3	9,830	10.6	57,640	15.2	14.6
75-100	10,000	10.4	94,470	12.9	17,010	11.8	77,460	13.1	18.0
100-200	13,290	13.9	147,760	26.8	32,800	30.3	114,950	25.9	22.2
200-500	3,490	3.6	309,980	14.7	79,940	19.4	230,040	13.6	25.8
500-1,000	400	0.4	726,990	4.0	218,350	6.1	508,640	3.5	30.0
More than 1,000	160	0.2	3,313,430	7.3	1,161,130	13.1	2,152,310	5.9	35.0
All	95,760	100.0	76,640	100.0	15,040	100.0	61,600	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

(1) Calendar year. Baseline is the law currently in place as of June 19, 2023. Includes following proposals: bonus "guaranteed deduction" (sunset 12/31/25); modifications to exclusion for gain from qualified small business stock; establishment of special rules for capital gains invested in rural opportunity zones; modification of clean vehicle credit; repeal of credit for previously-owned clean vehicles. Also includes portion of the following provisions that apply to individuals or pass-through entities: increase in limitations on expensing of depreciable business assets; extension of 100 percent bonus depreciation (sunset 12/31/25); deduction for research and experimental expenditures (sunset 12/31/25); repeal of clean electricity investment credit; and repeal of credit for qualified commercial clean vehicles. For more information on TPC's baseline definitions, see <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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

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**As Reported to the House by the Ways and Means Committee**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	0.2	0.0	0.0	0.0	3.4
10-20	0.0	0.1	*	0.2	0.0	0.0	0.0	3.1
20-30	0.0	0.3	*	0.4	0.0	0.1	0.0	2.6
30-40	0.0	0.9	10	0.9	0.0	0.1	0.0	2.3
40-50	0.0	0.9	10	0.5	0.0	0.1	0.0	3.4
50-75	-0.1	9.1	40	0.9	0.0	0.8	0.1	6.9
75-100	-0.1	16.7	70	0.7	0.0	1.7	0.1	10.5
100-200	-0.1	66.9	90	0.3	0.0	15.0	0.1	16.3
200-500	0.0	46.4	70	0.1	0.0	36.2	0.0	22.4
500-1,000	0.0	-3.8	-40	0.0	0.0	16.3	0.0	27.8
More than 1,000	0.1	-38.0	-940	-0.1	-0.1	29.4	0.0	32.1
All	0.0	100.0	40	0.1	0.0	100.0	0.0	22.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	650	1.0	5,080	0.0	170	0.0	4,900	0.0	3.4
10-20	1,430	2.2	16,870	0.2	520	0.0	16,350	0.2	3.1
20-30	2,450	3.7	27,950	0.4	710	0.1	27,240	0.5	2.5
30-40	2,920	4.4	38,300	0.7	870	0.1	37,430	0.9	2.3
40-50	2,910	4.4	49,200	0.9	1,670	0.1	47,530	1.1	3.4
50-75	6,120	9.3	67,960	2.6	4,640	0.8	63,320	3.1	6.8
75-100	6,160	9.3	96,310	3.7	10,070	1.7	86,240	4.3	10.5
100-200	20,780	31.4	160,580	20.9	26,050	15.0	134,540	22.7	16.2
200-500	18,250	27.6	320,000	36.6	71,740	36.2	248,250	36.7	22.4
500-1,000	2,910	4.4	729,280	13.3	202,620	16.3	526,660	12.4	27.8
More than 1,000	1,090	1.6	3,049,110	20.8	981,070	29.5	2,068,040	18.2	32.2
All	66,200	100.0	241,120	100.0	54,650	100.0	186,480	100.0	22.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

(1) Calendar year. Baseline is the law currently in place as of June 19, 2023. Includes following proposals: bonus "guaranteed deduction" (sunset 12/31/25); modifications to exclusion for gain from qualified small business stock; establishment of special rules for capital gains invested in rural opportunity zones; modification of clean vehicle credit; repeal of credit for previously-owned clean vehicles. Also includes portion of the following provisions that apply to individuals or pass-through entities: increase in limitations on expensing of depreciable business assets; extension of 100 percent bonus depreciation (sunset 12/31/25); deduction for research and experimental expenditures (sunset 12/31/25); repeal of clean electricity investment credit; and repeal of credit for qualified commercial clean vehicles. For more information on TPC's baseline definitions, see <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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

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**As Reported to the House by the Ways and Means Committee**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0	0.0	0.0	-0.1	0.0	-14.1
10-20	0.0	0.8	*	-0.1	0.0	-1.3	0.0	-12.6
20-30	0.0	2.0	*	-0.1	0.0	-2.3	0.0	-8.6
30-40	0.0	1.9	*	-0.4	0.0	-0.6	0.0	-1.4
40-50	0.0	2.3	*	0.1	0.0	2.2	0.0	5.0
50-75	0.0	15.7	10	0.2	0.0	11.5	0.0	10.7
75-100	0.0	25.9	40	0.3	0.0	13.5	0.0	13.8
100-200	-0.1	57.0	60	0.2	0.0	39.7	0.0	18.9
200-500	0.0	11.5	50	0.1	0.0	20.4	0.0	23.4
500-1,000	0.0	-0.3	-20	0.0	0.0	3.7	0.0	28.5
More than 1,000	0.1	-16.8	-2,600	-0.2	0.0	13.2	-0.1	31.9
All	0.0	100.0	20	0.1	0.0	100.0	0.0	14.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	330	1.4	7,360	0.1	-1,040	-0.1	8,400	0.2	-14.1
10-20	1,620	7.0	17,590	1.5	-2,220	-1.3	19,810	1.9	-12.7
20-30	2,800	12.1	27,640	4.0	-2,380	-2.3	30,020	5.0	-8.6
30-40	3,190	13.8	38,200	6.2	-540	-0.6	38,750	7.4	-1.4
40-50	2,620	11.4	49,190	6.6	2,430	2.2	46,760	7.3	4.9
50-75	4,560	19.7	67,340	15.7	7,180	11.5	60,160	16.4	10.7
75-100	2,940	12.7	94,870	14.2	13,090	13.4	81,780	14.4	13.8
100-200	4,060	17.6	148,510	30.8	27,950	39.7	120,560	29.3	18.9
200-500	860	3.7	292,640	12.8	68,280	20.4	224,360	11.5	23.3
500-1,000	50	0.2	717,770	1.9	204,590	3.8	513,180	1.6	28.5
More than 1,000	30	0.1	4,700,780	6.1	1,501,580	13.3	3,199,200	4.8	31.9
All	23,120	100.0	84,640	100.0	12,370	100.0	72,260	100.0	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	0.0	0.0	0.0	0.0	-14.6
10-20	0.0	0.4	*	-0.1	0.0	-0.3	0.0	-13.4
20-30	0.0	0.9	*	-0.1	0.0	-0.4	0.0	-7.9
30-40	0.0	1.1	*	-0.7	0.0	-0.1	0.0	-1.1
40-50	0.0	1.0	*	0.2	0.0	0.4	0.0	4.6
50-75	0.0	8.0	20	0.2	0.0	2.0	0.0	10.0
75-100	-0.1	14.5	40	0.3	0.0	2.6	0.0	13.3
100-200	-0.1	69.0	80	0.3	0.0	15.6	0.1	18.1
200-500	0.0	53.2	70	0.1	0.0	34.7	0.0	23.2
500-1,000	0.0	-4.6	-40	0.0	0.0	16.1	0.0	28.5
More than 1,000	0.0	-44.2	-880	-0.1	0.0	29.2	0.0	32.6
All	0.0	100.0	30	0.1	0.0	100.0	0.0	22.5

**Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	530	1.0	7,490	0.0	-1,100	0.0	8,590	0.1	-14.6
10-20	2,520	4.8	17,480	0.4	-2,350	-0.3	19,830	0.7	-13.4
20-30	4,130	7.9	27,760	1.2	-2,210	-0.4	29,960	1.6	-8.0
30-40	4,630	8.9	38,340	1.8	-440	-0.1	38,780	2.3	-1.1
40-50	3,740	7.2	49,060	1.8	2,230	0.4	46,830	2.3	4.6
50-75	6,590	12.7	67,590	4.5	6,760	2.0	60,840	5.2	10.0
75-100	4,660	9.0	95,260	4.5	12,630	2.6	82,630	5.0	13.3
100-200	12,150	23.3	159,210	19.4	28,800	15.6	130,410	20.5	18.1
200-500	10,480	20.1	320,570	33.6	74,440	34.7	246,130	33.3	23.2
500-1,000	1,740	3.3	732,470	12.8	208,590	16.1	523,880	11.8	28.5
More than 1,000	660	1.3	3,048,210	20.2	993,470	29.2	2,054,750	17.6	32.6
All	52,090	100.0	191,850	100.0	43,200	100.0	148,650	100.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law currently in place as of June 19, 2023. Includes following proposals: bonus "guaranteed deduction"

(sunset 12/31/25); modifications to exclusion for gain from qualified small business stock; establishment of special rules for capital gains

invested in rural opportunity zones; modification of clean vehicle credit; repeal of credit for previously-owned clean vehicles. Also

includes portion of the following provisions that apply to individuals or pass-through entities: increase in limitations on expensing of

depreciable business assets; extension of 100 percent bonus depreciation (sunset 12/31/25); deduction for research and experimental

expenditures (sunset 12/31/25); repeal of clean electricity investment credit; and repeal of credit for qualified commercial clean vehicles.

For more information on TPC's baseline definitions, see

<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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net

decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T23-0080**  
**Combined Impact of Individual Income and Payroll Tax Provisions in H.R. 3936, The Tax Cuts for Working Families Act; H.R. 3937, The Small Business Jobs Act; and H.R. 3938, The Build It In America Act**  
**As Reported to the House by the Ways and Means Committee**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Older Adults**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0	0.3	0.0	0.0	0.0	2.1
10-20	0.0	0.1	0	0.2	0.0	0.1	0.0	0.9
20-30	0.0	0.5	*	0.2	0.0	0.3	0.0	2.0
30-40	0.0	1.8	*	0.4	0.0	0.6	0.0	2.9
40-50	0.0	5.5	10	0.7	0.0	1.0	0.0	4.0
50-75	-0.1	24.7	40	0.8	0.0	3.6	0.1	6.5
75-100	-0.1	29.0	60	0.7	0.0	5.1	0.1	9.3
100-200	-0.1	63.7	80	0.4	0.1	21.3	0.1	14.0
200-500	0.0	12.9	40	0.1	0.0	23.9	0.0	19.9
500-1,000	0.0	-3.4	-70	0.0	0.0	11.1	0.0	26.6
More than 1,000	0.1	-35.5	-1,550	-0.1	-0.1	32.3	0.0	32.4
All	0.0	100.0	20	0.1	0.0	100.0	0.0	16.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	900	1.7	5,650	0.1	120	0.0	5,530	0.1	2.1
10-20	4,740	8.9	17,590	1.4	160	0.1	17,430	1.6	0.9
20-30	6,300	11.8	27,310	2.8	550	0.3	26,760	3.3	2.0
30-40	5,290	9.9	38,480	3.3	1,100	0.6	37,380	3.8	2.9
40-50	5,250	9.9	49,090	4.2	1,970	1.0	47,130	4.8	4.0
50-75	8,720	16.4	67,110	9.5	4,310	3.6	62,800	10.6	6.4
75-100	5,930	11.1	95,300	9.1	8,840	5.1	86,460	10.0	9.3
100-200	10,520	19.8	151,100	25.7	21,000	21.3	130,100	26.6	13.9
200-500	3,980	7.5	314,490	20.2	62,520	24.0	251,970	19.5	19.9
500-1,000	600	1.1	724,250	7.0	192,590	11.1	531,660	6.2	26.6
More than 1,000	290	0.5	3,618,990	16.7	1,173,730	32.4	2,445,260	13.6	32.4
All	53,260	100.0	116,220	100.0	19,500	100.0	96,720	100.0	16.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Note: Tax units in which either the primary individual (or secondary individual in a married couple) is age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of June 19, 2023. Includes following proposals: bonus "guaranteed deduction" (sunset 12/31/25); modifications to exclusion for gain from qualified small business stock; establishment of special rules for capital gains invested in rural opportunity zones; modification of clean vehicle credit; repeal of credit for previously-owned clean vehicles. Also includes portion of the following provisions that apply to individuals or pass-through entities: increase in limitations on expensing of depreciable business assets; extension of 100 percent bonus depreciation (sunset 12/31/25); deduction for research and experimental expenditures (sunset 12/31/25); repeal of clean electricity investment credit; and repeal of credit for qualified commercial clean vehicles. For more information, see <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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.