

Table T17-0238
Major Provisions in Chairman's Amendment in the Nature of a Substitute to H.R. 1: The Tax Cuts and Jobs Act
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Percentile, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Tax Units with Tax Increase or Cut ⁴				Average Tax Change (Dollars) For all Tax Units	
	Number (thousands)	Percent of Total	With Tax Cut		With Tax Increase		All Provisions	Major Provisions Included Here
			Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase		
Lowest Quintile	48,780	27.7	47.1	-150	1.7	780	-60	-60
Second Quintile	38,760	22.0	83.9	-450	6.0	830	-310	-320
Middle Quintile	34,290	19.5	89.4	-1,080	9.2	1,010	-840	-880
Fourth Quintile	28,870	16.4	88.2	-2,100	11.5	1,550	-1,590	-1,670
Top Quintile	24,300	13.8	87.0	-6,960	12.9	5,250	-4,840	-5,390
All	176,100	100.0	75.8	-1,890	7.3	2,140	-1,180	-1,280
Addendum								
80-90	12,490	7.1	86.6	-3,170	13.2	1,920	-2,300	-2,500
90-95	6,020	3.4	84.0	-3,800	15.8	2,070	-2,570	-2,860
95-99	4,650	2.6	93.7	-8,090	6.1	4,250	-6,600	-7,320
Top 1 Percent	1,140	0.7	79.5	-64,430	20.5	43,070	-37,440	-42,430
Top 0.1 Percent	120	0.1	70.5	-357,270	29.4	175,710	-178,560	-200,090

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Due to data limitations, excludes the following provisions: repeal of credit for adoption expenses; repeal of deduction for moving expenses; limitation on exclusion of employee achievement awards and certain other fringe benefits; repeal of exclusion for qualified moving expense reimbursement; reduction in minimum age for allowable in-service distributions; small business accounting method reform and simplification; modifications to state and local bond interest (portion attributable to pass-through entities); and repeal of technical termination of partnerships.

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.