

Table T17-0304
Major Provisions in Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	Major Provisions Included Here
			Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase		
Less than 10	12,010	6.5	23.9	-40	1.9	120	-10	-10
10-20	20,340	11.0	63.0	-100	6.5	280	-30	-40
20-30	23,190	12.6	71.1	-220	4.6	590	-120	-130
30-40	18,090	9.8	80.4	-410	6.0	700	-270	-290
40-50	13,500	7.3	85.0	-640	8.1	750	-470	-490
50-75	27,600	15.0	87.2	-1,050	10.7	860	-800	-830
75-100	18,160	9.9	84.9	-1,640	14.4	1,190	-1,170	-1,220
100-200	34,530	18.8	83.3	-2,640	16.4	1,630	-1,850	-1,930
200-500	13,040	7.1	85.1	-6,600	14.9	2,110	-5,030	-5,300
500-1,000	1,610	0.9	93.4	-20,260	6.6	15,710	-16,640	-17,900
More than 1,000	970	0.5	83.5	-99,050	16.5	124,980	-53,670	-62,150
All	184,220	100.0	76.4	-2,340	9.9	2,860	-1,400	-1,510

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. Excludes reduction in ACA Individual Shared Responsibility Payment amount to zero. Due to data limitations, also excludes the following provisions: repeal of exclusion for employer-provided qualified moving expense reimbursements; repeal of deduction for moving expenses (other than members of the Armed Forces); simplified accounting for small business; limitation on deduction by employers of expenses on qualified transportation fringes; modification of limitation on excessive employee remuneration; 20 percent excise tax on excess tax-exempt organization executive compensation; tax gain on the sale of a partnership interest on look-thru basis; repeal of advanced refunding bonds (portion attributable to individuals); modify treatment of S corporation conversions into C corporations; and Craft Beverage Modernization and Tax Reform.

<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.