

Table T21-0239
Major Tax Provisions in the Ways and Means Committee Budget Reconciliation Legislative Recommendations
Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Level, 2022 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	10,480	5.8	32.7	-1,320	13.3	40	-420	-420
10-20	22,180	12.4	35.6	-1,860	27.6	40	-660	-650
20-30	19,840	11.1	41.8	-2,360	44.9	80	-970	-950
30-40	16,080	9.0	36.8	-2,630	57.6	100	-930	-910
40-50	13,340	7.4	31.6	-2,640	66.7	130	-760	-740
50-75	24,900	13.9	28.8	-2,740	70.2	170	-680	-670
75-100	18,160	10.1	29.0	-2,650	70.9	310	-560	-540
100-200	32,870	18.3	34.9	-2,430	65.0	650	-450	-430
200-500	16,970	9.5	20.4	-1,650	79.4	1,590	900	930
500-1,000	2,270	1.3	0.5	-670	99.5	9,930	10,030	9,880
More than 1,000	940	0.5	0.0	0	100.0	181,050	189,240	181,050
All	179,520	100.0	32.0	-2,320	57.8	2,300	620	590

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 September 26, 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-42-21 except: provisions related to expanding access to health coverage; Subtitle F: Part 7; Subtitle I: Part 4, item 4; Subtitle I: Part 5, item 7; Subtitle J; and most provisions with a revenue change of less than \$50 million in the years of our analysis. Also includes the following provisions from JCX-35-21: Subtitle B: Part A, item 3 and Subtitle B: Part B, item 1.

(5) Includes following provisions from JCX-42-21: Subtitle G: Part 1, item 1; Subtitle G: Part 2, items 1-2; Subtitle G: Part 7; Includes Subtitle H, Part 1; Subtitle H, Part 2, item 2; Subtitle H, Part 3, item 2; Subtitle H, Part 4, item 1; Subtitle I: Parts 1A-1C; Subtitle I: Part 1E, items 2 and 7; Subtitle I: Part 2, items 1-7; and Subtitle I: Part 5, item 16.