

**Table T21-0241**  
**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, 2026<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Tax Units with Tax Increase or Cut <sup>3</sup>				Average Tax Change (Dollars) For all Tax Units	
	Number (thousands)	Percent of Total	With Tax Cut		With Tax Increase		All Provisions <sup>4</sup>	Major Provisions Included Here <sup>5</sup>
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
Less than 10	10,520	5.7	36.6	-700	11.9	40	-240	-250
10-20	21,830	11.8	29.5	-1,030	32.1	50	-300	-290
20-30	20,420	11.0	24.2	-940	57.5	80	-220	-180
30-40	16,660	9.0	14.7	-1,100	77.3	100	-150	-80
40-50	13,730	7.4	9.8	-1,360	86.7	130	-100	-30
50-75	25,810	13.9	6.6	-1,630	92.3	180	-20	60
75-100	19,300	10.4	4.5	-2,110	94.9	290	90	180
100-200	34,190	18.5	5.9	-1,950	94.0	520	260	380
200-500	17,870	9.7	4.5	-1,260	95.5	1,270	960	1,160
500-1,000	2,460	1.3	*	**	100.0	7,570	7,160	7,570
More than 1,000	950	0.5	0.0	0	100.0	125,480	127,410	125,470
All	185,260	100.0	13.3	-1,150	75.8	1,370	810	890

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.