

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

Table T21-0258
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Summary Table

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Less than 10	10,520	5.7	1.2	-0.5	-80	-1.2	2.8
10-20	21,830	11.8	0.2	-0.6	-40	-0.2	2.2
20-30	20,420	11.0	0.1	-0.3	-20	-0.1	4.2
30-40	16,660	9.0	0.0	0.0	*	0.0	7.3
40-50	13,730	7.4	-0.1	0.2	20	0.0	9.7
50-75	25,810	13.9	-0.1	0.8	40	0.1	13.3
75-100	19,300	10.4	-0.1	1.2	90	0.1	15.8
100-200	34,190	18.5	-0.1	4.3	190	0.1	18.8
200-500	17,870	9.7	-0.2	6.7	560	0.2	23.7
500-1,000	2,460	1.3	-0.7	6.1	3,720	0.5	29.0
More than 1,000	950	0.5	-5.4	81.5	127,540	3.6	36.4
All	185,260	100.0	-0.8	100.0	810	0.7	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

Number of AMT Taxpayers (millions). Baseline: 7.2

Proposal: 7.1

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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 T21-0258
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.2	-0.5	-80	-29.9	0.0	0.0	-1.2	2.8
10-20	0.2	-0.6	-40	-9.7	0.0	0.2	-0.2	2.2
20-30	0.1	-0.3	-20	-1.8	0.0	0.5	-0.1	4.2
30-40	0.0	0.0	*	0.1	0.0	1.0	0.0	7.3
40-50	-0.1	0.2	20	0.5	0.0	1.4	0.0	9.7
50-75	-0.1	0.8	40	0.5	-0.1	5.0	0.1	13.3
75-100	-0.1	1.2	90	0.6	-0.2	6.2	0.1	15.8
100-200	-0.1	4.3	190	0.6	-0.5	21.2	0.1	18.8
200-500	-0.2	6.7	560	0.7	-0.7	28.5	0.2	23.7
500-1,000	-0.7	6.1	3,720	1.7	-0.2	11.1	0.5	29.0
More than 1,000	-5.4	81.5	127,540	11.0	1.8	24.7	3.6	36.4
All	-0.8	100.0	810	3.1	0.0	100.0	0.7	21.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,520	5.7	6,550	0.3	260	0.1	6,290	0.4	3.9
10-20	21,830	11.8	17,510	1.7	430	0.2	17,080	2.0	2.5
20-30	20,420	11.0	28,910	2.6	1,250	0.5	27,670	3.1	4.3
30-40	16,660	9.0	40,480	2.9	2,930	1.0	37,550	3.4	7.2
40-50	13,730	7.4	52,060	3.1	5,040	1.4	47,020	3.5	9.7
50-75	25,810	13.9	71,870	8.0	9,510	5.1	62,350	8.8	13.2
75-100	19,300	10.4	100,870	8.4	15,870	6.4	85,000	9.0	15.7
100-200	34,190	18.5	163,580	24.3	30,620	21.7	132,960	24.9	18.7
200-500	17,870	9.7	333,420	25.8	78,600	29.2	254,820	25.0	23.6
500-1,000	2,460	1.3	770,820	8.2	220,040	11.2	550,790	7.4	28.6
More than 1,000	950	0.5	3,534,560	14.6	1,157,520	22.9	2,377,040	12.4	32.8
All	185,260	100.0	124,480	100.0	26,010	100.0	98,470	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

Number of AMT Taxpayers (millions). Baseline: 7.2 Proposal: 7.1

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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

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(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 T21-0258
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	0.4	-1.1	-30	-7.5	0.0	0.2	-0.4	5.2
10-20	0.0	0.1	*	0.1	0.0	1.1	0.0	4.7
20-30	-0.1	1.3	20	1.0	0.0	2.3	0.1	7.7
30-40	-0.1	1.8	40	1.0	0.0	3.3	0.1	10.1
40-50	-0.1	1.6	50	0.8	-0.1	4.0	0.1	12.1
50-75	-0.1	4.0	60	0.6	-0.2	13.1	0.1	15.7
75-100	-0.2	5.0	130	0.7	-0.2	14.0	0.1	19.5
100-200	-0.2	11.8	290	0.8	-0.3	27.3	0.2	22.8
200-500	-0.4	9.4	930	1.1	-0.1	16.9	0.3	27.1
500-1,000	-0.9	5.3	4,850	2.0	0.0	5.0	0.6	31.5
More than 1,000	-5.4	60.3	125,990	9.9	0.9	12.5	3.5	38.6
All	-0.5	100.0	250	1.9	0.0	100.0	0.4	19.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	8,690	9.6	6,550	0.9	370	0.3	6,190	1.1	5.6
10-20	17,010	18.7	17,330	4.8	810	1.2	16,520	5.7	4.7
20-30	12,690	14.0	28,670	5.9	2,180	2.3	26,490	6.8	7.6
30-40	9,590	10.6	40,380	6.3	4,050	3.3	36,330	7.0	10.0
40-50	7,680	8.4	52,080	6.5	6,250	4.1	45,830	7.1	12.0
50-75	13,930	15.3	71,600	16.2	11,200	13.2	60,400	16.9	15.6
75-100	8,640	9.5	100,330	14.1	19,390	14.2	80,940	14.1	19.3
100-200	9,280	10.2	154,840	23.4	35,030	27.6	119,810	22.4	22.6
200-500	2,280	2.5	328,370	12.2	88,010	17.0	240,360	11.0	26.8
500-1,000	250	0.3	777,070	3.1	239,570	5.0	537,500	2.7	30.8
More than 1,000	110	0.1	3,618,430	6.3	1,270,200	11.6	2,348,230	5.1	35.1
All	90,980	100.0	67,570	100.0	12,970	100.0	54,600	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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

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(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 T21-0258
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	3.5	-0.2	-190	-112.9	0.0	0.0	-3.4	-0.4
10-20	1.0	-0.3	-170	-52.9	0.0	0.0	-0.9	0.8
20-30	0.5	-0.4	-130	-25.3	0.0	0.0	-0.5	1.3
30-40	0.2	-0.2	-70	-6.7	0.0	0.1	-0.2	2.4
40-50	0.0	0.0	-10	-0.3	0.0	0.2	0.0	4.4
50-75	0.0	0.2	30	0.4	0.0	1.2	0.0	8.6
75-100	-0.1	0.4	70	0.6	-0.1	2.6	0.1	11.7
100-200	-0.1	3.0	160	0.6	-0.5	18.0	0.1	17.0
200-500	-0.2	6.7	500	0.7	-0.9	34.3	0.2	23.2
500-1,000	-0.6	6.9	3,550	1.6	-0.3	14.1	0.5	28.7
More than 1,000	-5.0	83.2	114,450	10.4	1.8	29.1	3.4	35.9
All	-1.0	100.0	1,670	3.4	0.0	100.0	0.8	23.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,070	1.6	5,760	0.0	170	0.0	5,580	0.1	3.0
10-20	2,230	3.4	18,000	0.3	320	0.0	17,680	0.4	1.8
20-30	3,670	5.6	29,290	0.7	520	0.1	28,770	0.9	1.8
30-40	3,270	4.9	40,640	0.9	1,060	0.1	39,580	1.2	2.6
40-50	2,980	4.5	52,030	1.1	2,290	0.2	49,740	1.3	4.4
50-75	6,590	10.0	72,780	3.3	6,240	1.3	66,540	3.9	8.6
75-100	7,200	10.9	101,720	5.1	11,800	2.6	89,920	5.7	11.6
100-200	20,900	31.6	169,090	24.4	28,630	18.5	140,460	26.1	16.9
200-500	14,780	22.3	335,200	34.2	77,140	35.2	258,070	33.9	23.0
500-1,000	2,130	3.2	770,200	11.3	217,720	14.4	552,480	10.5	28.3
More than 1,000	800	1.2	3,389,160	18.7	1,100,750	27.3	2,288,410	16.3	32.5
All	66,160	100.0	219,250	100.0	48,920	100.0	170,330	100.0	22.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

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(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

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(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 T21-0258
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	6.5	-6.6	-590	47.1	-0.1	-0.4	-7.6	-23.8
10-20	1.2	-10.2	-240	10.0	-0.2	-2.4	-1.3	-14.4
20-30	0.2	-4.5	-70	4.3	-0.1	-2.3	-0.2	-5.6
30-40	0.1	-1.8	-30	-2.7	-0.1	1.4	-0.1	2.7
40-50	0.0	-0.6	-10	-0.3	-0.1	4.1	0.0	7.8
50-75	0.0	0.5	10	0.1	-0.3	14.7	0.0	11.9
75-100	0.0	1.3	30	0.2	-0.3	15.0	0.0	14.3
100-200	-0.1	5.8	100	0.3	-0.6	35.6	0.1	19.0
200-500	-0.2	4.3	430	0.6	-0.2	15.6	0.1	24.0
500-1,000	-0.6	2.5	3,310	1.5	0.0	3.6	0.4	29.5
More than 1,000	-8.6	109.6	322,070	18.0	2.0	15.1	5.8	38.0
All	-0.4	100.0	230	2.2	0.0	100.0	0.3	14.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	610	2.6	7,800	0.3	-1,260	-0.3	9,060	0.4	-16.2
10-20	2,320	9.9	18,290	2.3	-2,390	-2.2	20,680	3.1	-13.1
20-30	3,630	15.4	29,340	5.9	-1,570	-2.2	30,910	7.2	-5.4
30-40	3,310	14.1	40,540	7.4	1,110	1.4	39,430	8.4	2.7
40-50	2,630	11.2	51,980	7.5	4,050	4.2	47,920	8.1	7.8
50-75	4,510	19.2	71,360	17.7	8,480	15.0	62,880	18.2	11.9
75-100	2,720	11.5	100,440	15.0	14,360	15.3	86,080	15.0	14.3
100-200	3,160	13.4	154,460	26.9	29,250	36.3	125,210	25.4	18.9
200-500	550	2.3	309,380	9.3	73,780	15.8	235,600	8.3	23.9
500-1,000	40	0.2	773,970	1.7	224,730	3.6	549,230	1.4	29.0
More than 1,000	20	0.1	5,545,940	5.7	1,787,270	13.1	3,758,680	4.5	32.2
All	23,540	100.0	77,010	100.0	10,830	100.0	66,180	100.0	14.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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(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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Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	8.3	-1.3	-740	58.1	0.0	-0.1	-9.6	-26.2
10-20	1.4	-1.6	-280	11.8	0.0	-0.5	-1.5	-14.6
20-30	0.5	-1.3	-150	9.5	0.0	-0.5	-0.5	-6.0
30-40	0.2	-0.6	-80	-8.2	0.0	0.2	-0.2	2.2
40-50	0.1	-0.3	-40	-1.1	0.0	0.6	-0.1	6.9
50-75	0.0	-0.2	-20	-0.2	-0.1	2.7	0.0	11.4
75-100	0.0	0.0	*	0.0	-0.1	3.4	0.0	13.8
100-200	0.0	0.9	40	0.1	-0.5	17.8	0.0	18.3
200-500	-0.1	4.0	280	0.4	-0.9	33.1	0.1	23.7
500-1,000	-0.6	6.5	3,060	1.4	-0.2	14.0	0.4	29.1
More than 1,000	-5.1	93.7	115,030	10.5	2.0	29.0	3.5	36.2
All	-0.9	100.0	1,160	3.0	0.0	100.0	0.7	22.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,040	2.0	7,740	0.1	-1,280	-0.1	9,020	0.1	-16.6
10-20	3,570	6.7	18,160	0.7	-2,380	-0.4	20,540	1.0	-13.1
20-30	5,360	10.1	29,240	1.7	-1,600	-0.4	30,840	2.3	-5.5
30-40	4,900	9.3	40,510	2.2	960	0.2	39,550	2.7	2.4
40-50	3,680	7.0	52,050	2.1	3,640	0.7	48,410	2.5	7.0
50-75	6,740	12.7	71,730	5.3	8,200	2.8	63,520	6.0	11.4
75-100	4,970	9.4	101,420	5.5	14,020	3.5	87,400	6.1	13.8
100-200	12,020	22.7	167,920	22.0	30,690	18.3	137,230	23.0	18.3
200-500	8,630	16.3	335,530	31.6	79,340	34.0	256,190	30.9	23.7
500-1,000	1,300	2.5	769,950	10.9	220,950	14.2	549,000	9.9	28.7
More than 1,000	500	0.9	3,336,340	18.1	1,091,100	27.0	2,245,240	15.6	32.7
All	52,930	100.0	173,370	100.0	38,040	100.0	135,330	100.0	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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 November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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 T21-0258
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.0	-10	-11.2	0.0	0.0	-0.1	0.8
10-20	0.0	0.1	*	1.7	0.0	0.2	0.0	1.1
20-30	-0.1	0.4	30	3.8	0.0	0.5	0.1	2.6
30-40	-0.1	0.7	60	4.2	0.0	0.8	0.1	3.4
40-50	-0.2	0.7	70	3.0	0.0	1.2	0.1	4.7
50-75	-0.2	1.8	110	2.0	-0.1	4.4	0.2	7.6
75-100	-0.2	2.6	220	2.1	-0.2	6.2	0.2	10.6
100-200	-0.3	8.4	460	2.0	-0.7	21.2	0.3	14.9
200-500	-0.5	9.0	1,430	2.0	-0.7	22.7	0.4	21.9
500-1,000	-1.0	5.2	5,790	2.7	-0.2	9.6	0.8	28.3
More than 1,000	-5.8	70.7	157,690	11.9	2.0	32.6	3.9	36.6
All	-1.0	100.0	900	5.2	0.0	100.0	0.9	17.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,820	3.5	7,010	0.2	60	0.0	6,950	0.3	0.9
10-20	7,440	14.3	17,750	2.4	200	0.2	17,550	2.9	1.1
20-30	6,570	12.6	28,860	3.5	730	0.5	28,130	4.1	2.5
30-40	5,570	10.7	40,530	4.1	1,310	0.8	39,230	4.8	3.2
40-50	4,610	8.8	51,900	4.4	2,390	1.2	49,510	5.0	4.6
50-75	7,730	14.8	71,650	10.2	5,300	4.5	66,350	11.3	7.4
75-100	5,600	10.7	100,710	10.3	10,410	6.4	90,300	11.1	10.3
100-200	8,560	16.4	159,140	25.0	23,220	21.8	135,920	25.6	14.6
200-500	2,970	5.7	334,680	18.2	71,770	23.4	262,910	17.2	21.4
500-1,000	420	0.8	774,520	6.0	213,560	9.9	560,960	5.2	27.6
More than 1,000	210	0.4	4,053,130	15.6	1,325,710	30.7	2,727,410	12.6	32.7
All	52,130	100.0	104,680	100.0	17,470	100.0	87,210	100.0	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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

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(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.