

**Table T21-0273**  
**Major Individual Income Tax and Payroll Tax Provisions in**  
**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)**  
**Excludes Corporate Income Tax and Excise Tax Provisions**  
**Tax Units with a Tax Increase or Tax Cut, by Expanded Cash Income Percentile, 2022<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Tax Units with Tax Increase or Cut <sup>4</sup>				Average Tax Change (Dollars) For all Tax Units	
	Number (thousands)	Percent of Total	With Tax Cut		With Tax Increase		All Provisions <sup>5</sup>	Major Provisions Included Here <sup>6</sup>
			Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)		
Lowest Quintile	47,360	26.4	36.4	-1,840	0.0	0	-690	-670
Second Quintile	39,000	21.7	33.3	-2,380	0.0	0	-840	-790
Middle Quintile	36,630	20.4	27.5	-2,330	0.0	0	-670	-640
Fourth Quintile	30,160	16.8	37.6	-2,080	0.0	0	-810	-780
Top Quintile	24,880	13.9	60.1	-3,870	1.6	180,430	650	540
All	179,520	100.0	37.3	-2,510	0.2	180,150	-550	-540
<b>Addendum</b>								
80-90	12,750	7.1	53.5	-1,910	0.0	0	-1,050	-1,020
90-95	6,230	3.5	59.0	-2,560	*	**	-1,530	-1,510
95-99	4,770	2.7	76.5	-6,070	3.3	8,880	-4,350	-4,350
Top 1 Percent	1,140	0.6	71.2	-16,360	20.5	298,660	52,240	49,450
Top 0.1 Percent	120	0.1	42.7	-20,160	49.6	1,112,920	567,030	543,540

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 November 9, 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) 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 2020 dollars): 20% \$27,200; 40% \$53,900; 60% \$96,700; 80% \$176,400; 90% \$257,500; 95% \$369,300; 99% \$884,900; 99.9% \$3,998,700.

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

(5) Includes provisions contained in JCX-45-21 except: corporate income tax provisions; excise tax provisions; 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.

(6) Includes following provisions from JCX-45-21: Subtitle G, Part 1; Subtitle G, Part 2, item 1; Subtitle G, Part 6 as amended by Rules Committee Print 117-19; and Subtitle H, Part 2.

For certain proposals, the TPC model is detailed enough to estimate the average tax change by income group but, due to data limitations, we cannot assign the tax change to individual tax units. Thus, for those proposals, we cannot reliably estimate the percent of tax units with a tax increase or cut.