

**Table T21-0275**  
**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, 2023<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	47,510	26.2	13.1	-1,650	0.0	0	-230	-220
Second Quintile	39,380	21.8	13.8	-1,270	0.0	0	-200	-180
Middle Quintile	37,110	20.5	6.0	-1,320	0.0	0	-120	-80
Fourth Quintile	30,490	16.8	10.8	-1,140	0.0	0	-180	-120
Top Quintile	25,110	13.9	47.2	-4,320	1.7	172,820	930	880
All	181,060	100.0	16.1	-2,580	0.2	172,480	-30	-10
<b>Addendum</b>								
80-90	12,860	7.1	31.1	-1,530	0.0	0	-540	-480
90-95	6,290	3.5	53.7	-2,620	*	**	-1,480	-1,400
95-99	4,800	2.7	75.8	-6,220	3.8	8,730	-4,470	-4,380
Top 1 Percent	1,160	0.6	71.1	-16,470	20.8	298,620	52,900	50,340
Top 0.1 Percent	120	0.1	41.5	-20,380	51.1	1,098,400	575,990	552,740

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% \$27,300; 40% \$54,300; 60% \$97,500; 80% \$177,600; 90% \$259,400; 95% \$372,100; 99% \$885,200; 99.9% \$4,028,500.

(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.