

Table T21-0288
Alternative State and Local Tax (SALT) Deduction Provision 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
Phase out Benefit of \$80,000 SALT Limit Between AGI of \$400,000 and \$475,000
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 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	10,480	5.8	7.6	6.7	-440	-7.3	-2.9
10-20	22,180	12.4	4.2	21.3	-660	-4.1	-1.5
20-30	19,840	11.1	3.8	27.8	-960	-3.7	0.2
30-40	16,080	9.0	2.6	21.3	-910	-2.5	4.2
40-50	13,340	7.4	1.8	14.7	-750	-1.6	7.7
50-75	24,900	13.9	1.2	24.9	-680	-1.1	11.4
75-100	18,160	10.1	0.9	17.9	-670	-0.7	14.0
100-200	32,870	18.3	0.7	42.0	-870	-0.6	17.1
200-500	16,970	9.5	0.7	37.9	-1,530	-0.5	21.4
500-1,000	2,270	1.3	-0.1	-0.8	250	0.0	25.9
More than 1,000	940	0.5	-3.6	-114.9	83,930	2.5	33.1
All	179,520	100.0	0.4	100.0	-380	-0.3	19.2

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

Number of AMT Taxpayers (millions). Baseline: 0.3

Proposal: 0.5

(1) Calendar Year. Baseline is the law currently in place as of December 9, 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. In lieu of Subtitle G, Part 6 as amended by Rules Committee Print 117-19, proposal would increase the limit on deductible state and local taxes from \$10,000 to \$80,000 for taxpayers with adjusted gross income (AGI) less than \$400,000. The additional deduction would phase out rateably between \$400,000 and \$475,000 of AGI (for married individuals filing a separate return, the limit would increase from \$5,000 to \$40,000 and the benefit would phase out between \$200,000 and \$237,500 of AGI).

<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) 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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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 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	7.6	6.7	-440	-164.8	-0.1	-0.1	-7.3	-2.9
10-20	4.2	21.3	-660	-155.2	-0.4	-0.1	-4.1	-1.5
20-30	3.8	27.8	-960	-95.7	-0.5	0.0	-3.7	0.2
30-40	2.6	21.3	-910	-37.2	-0.4	0.6	-2.5	4.2
40-50	1.8	14.7	-750	-17.1	-0.2	1.3	-1.6	7.7
50-75	1.2	24.9	-680	-8.4	-0.4	4.8	-1.1	11.4
75-100	0.9	17.9	-670	-5.0	-0.2	6.0	-0.7	14.0
100-200	0.7	42.0	-870	-3.3	-0.4	21.5	-0.6	17.1
200-500	0.7	37.9	-1,530	-2.3	-0.2	28.3	-0.5	21.4
500-1,000	-0.1	-0.8	250	0.1	0.2	10.7	0.0	25.9
More than 1,000	-3.6	#####	83,930	8.2	2.5	26.7	2.5	33.1
All	0.4	100.0	-380	-1.7	0.0	100.0	-0.3	19.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	10,480	5.8	6,010	0.3	270	0.1	5,740	0.4	4.4
10-20	22,180	12.4	15,920	1.8	420	0.2	15,490	2.1	2.7
20-30	19,840	11.1	26,290	2.6	1,000	0.5	25,290	3.1	3.8
30-40	16,080	9.0	36,890	2.9	2,440	1.0	34,440	3.4	6.6
40-50	13,340	7.4	47,440	3.1	4,390	1.5	43,050	3.5	9.3
50-75	24,900	13.9	65,490	8.1	8,130	5.1	57,360	8.8	12.4
75-100	18,160	10.1	91,870	8.3	13,570	6.3	78,300	8.8	14.8
100-200	32,870	18.3	148,340	24.1	26,200	21.8	122,150	24.7	17.7
200-500	16,970	9.5	302,100	25.4	66,220	28.5	235,880	24.6	21.9
500-1,000	2,270	1.3	703,260	7.9	181,920	10.5	521,340	7.3	25.9
More than 1,000	940	0.5	3,345,750	15.5	1,021,690	24.3	2,324,070	13.4	30.5
All	#####	100.0	112,520	100.0	21,970	100.0	90,550	100.0	19.5

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

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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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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 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	4.8	15.4	-270	-78.2	-0.2	0.1	-4.6	1.3
10-20	2.5	41.9	-370	-48.7	-0.7	0.7	-2.4	2.5
20-30	1.5	28.1	-360	-17.8	-0.4	2.1	-1.4	6.3
30-40	0.7	12.7	-220	-5.7	-0.2	3.4	-0.6	9.6
40-50	0.2	4.9	-100	-1.8	0.0	4.4	-0.2	11.8
50-75	0.2	9.3	-110	-1.1	0.1	13.7	-0.2	15.0
75-100	0.2	6.1	-120	-0.7	0.1	13.9	-0.1	18.3
100-200	0.2	13.2	-240	-0.8	0.2	27.4	-0.2	21.4
200-500	0.8	23.7	-1,730	-2.4	-0.1	16.0	-0.6	24.1
500-1,000	-0.1	-0.9	640	0.3	0.1	5.0	0.1	29.8
More than 1,000	-3.5	-55.0	84,210	7.2	1.1	13.2	2.4	35.2
All	0.4	100.0	-180	-1.6	0.0	100.0	-0.3	18.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	8,760	9.9	6,010	1.0	350	0.3	5,660	1.1	5.8
10-20	17,470	19.7	15,770	5.2	770	1.4	15,000	6.0	4.9
20-30	12,260	13.8	26,090	6.0	2,010	2.5	24,080	6.8	7.7
30-40	9,210	10.4	36,790	6.3	3,750	3.5	33,040	7.0	10.2
40-50	7,570	8.5	47,500	6.7	5,720	4.4	41,780	7.2	12.0
50-75	13,430	15.1	65,180	16.4	9,900	13.6	55,280	17.0	15.2
75-100	7,950	9.0	91,450	13.6	16,890	13.7	74,550	13.6	18.5
100-200	8,790	9.9	140,440	23.1	30,230	27.2	110,210	22.2	21.5
200-500	2,140	2.4	297,940	11.9	73,540	16.1	224,400	11.0	24.7
500-1,000	230	0.3	700,480	3.0	207,850	4.9	492,640	2.6	29.7
More than 1,000	100	0.1	3,544,800	6.8	1,163,250	12.1	2,381,550	5.6	32.8
All	88,710	100.0	60,330	100.0	11,030	100.0	49,290	100.0	18.3

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

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 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	11.9	4.9	-620	-328.0	0.0	0.0	-11.5	-8.0
10-20	5.6	15.4	-910	-347.9	-0.1	-0.1	-5.5	-3.9
20-30	4.4	31.5	-1,150	-266.0	-0.2	-0.1	-4.4	-2.7
30-40	3.4	30.2	-1,240	-158.0	-0.2	-0.1	-3.4	-1.2
40-50	2.7	26.5	-1,240	-63.2	-0.1	0.1	-2.6	1.5
50-75	1.7	49.7	-1,040	-19.8	-0.2	1.0	-1.6	6.3
75-100	1.1	48.5	-910	-9.0	-0.2	2.5	-1.0	10.0
100-200	0.8	166.8	-1,080	-4.4	-0.7	18.2	-0.7	15.3
200-500	0.6	159.2	-1,490	-2.3	-0.6	33.9	-0.5	21.0
500-1,000	0.0	-2.6	180	0.1	0.1	13.3	0.0	25.4
More than 1,000	-3.3	#####	72,180	7.5	2.3	31.0	2.3	32.5
All	0.1	100.0	-210	-0.5	0.0	100.0	-0.1	20.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	1,050	1.6	5,390	0.0	190	0.0	5,210	0.1	3.5
10-20	2,260	3.5	16,390	0.3	260	0.0	16,130	0.4	1.6
20-30	3,620	5.6	26,490	0.8	430	0.1	26,050	0.9	1.6
30-40	3,220	5.0	36,990	0.9	790	0.1	36,210	1.2	2.1
40-50	2,830	4.4	47,270	1.0	1,960	0.2	45,310	1.3	4.2
50-75	6,340	9.9	66,440	3.3	5,250	1.3	61,190	3.8	7.9
75-100	7,040	10.9	92,660	5.1	10,190	2.7	82,470	5.7	11.0
100-200	20,540	31.9	153,160	24.6	24,500	18.9	128,660	26.0	16.0
200-500	14,130	22.0	303,540	33.5	65,070	34.5	238,460	33.2	21.4
500-1,000	1,980	3.1	703,570	10.9	178,440	13.3	525,120	10.2	25.4
More than 1,000	800	1.2	3,173,900	19.7	960,130	28.7	2,213,770	17.4	30.3
All	64,340	100.0	199,170	100.0	41,370	100.0	157,800	100.0	20.8

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

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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	33.8	3.3	-2,780	259.3	-1.1	-1.4	-38.9	-53.9
10-20	14.3	13.2	-2,700	118.7	-4.8	-7.3	-16.3	-30.0
20-30	9.9	22.8	-2,860	138.2	-8.0	-11.9	-10.7	-18.4
30-40	7.1	18.7	-2,620	-7,971.0	-5.6	-5.6	-7.1	-7.0
40-50	4.9	12.5	-2,190	-81.3	-2.7	0.9	-4.6	1.1
50-75	3.3	19.3	-1,960	-30.3	-1.4	13.4	-3.0	6.9
75-100	2.3	10.2	-1,780	-15.2	1.6	17.0	-2.0	10.9
100-200	1.3	9.2	-1,440	-5.8	8.3	45.1	-1.0	16.8
200-500	0.7	1.7	-1,570	-2.5	4.3	20.4	-0.6	22.3
500-1,000	-0.1	0.0	490	0.2	1.2	5.0	0.1	28.8
More than 1,000	-7.1	-11.2	289,680	16.0	8.2	24.3	4.9	35.7
All	3.3	100.0	-1,990	-23.1	0.0	100.0	-2.9	9.5

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Less than 10	540	2.4	7,140	0.2	-1,070	-0.3	8,210	0.3	-15.0
10-20	2,210	9.8	16,600	2.3	-2,270	-2.6	18,870	3.0	-13.7
20-30	3,610	15.9	26,730	6.1	-2,070	-3.8	28,790	7.6	-7.7
30-40	3,220	14.2	37,040	7.6	30	0.1	37,000	8.7	0.1
40-50	2,570	11.4	47,470	7.8	2,690	3.5	44,780	8.4	5.7
50-75	4,450	19.7	65,080	18.4	6,470	14.8	58,610	19.0	9.9
75-100	2,580	11.4	91,120	14.9	11,700	15.5	79,420	14.9	12.8
100-200	2,880	12.7	139,690	25.6	24,900	36.8	114,800	24.1	17.8
200-500	490	2.2	280,980	8.7	64,260	16.1	216,720	7.7	22.9
500-1,000	40	0.2	701,210	1.7	201,670	3.9	499,540	1.4	28.8
More than 1,000	20	0.1	5,872,500	6.5	1,805,620	16.1	4,066,870	5.1	30.8
All	22,650	100.0	69,380	100.0	8,610	100.0	60,770	100.0	12.4

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

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Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Phase out Benefit of \$80,000 SALT Limit Between AGI of \$400,000 and \$475,000
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 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	40.2	3.5	-3,320	295.5	-0.2	-0.3	-46.5	-62.2
10-20	15.0	11.2	-2,830	121.4	-0.7	-1.1	-17.1	-31.2
20-30	10.8	19.1	-3,110	153.9	-1.1	-1.8	-11.7	-19.2
30-40	7.7	15.8	-2,840	4,642.4	-0.9	-0.9	-7.7	-7.9
40-50	5.8	10.9	-2,600	-116.9	-0.6	-0.1	-5.5	-0.8
50-75	4.0	18.8	-2,390	-38.5	-0.9	1.7	-3.7	5.9
75-100	2.8	13.2	-2,260	-19.7	-0.5	3.0	-2.5	10.0
100-200	1.7	29.2	-2,110	-8.1	-0.6	18.4	-1.4	15.7
200-500	0.8	18.6	-1,980	-3.0	0.8	34.1	-0.7	21.4
500-1,000	0.0	-0.1	50	0.0	0.8	14.2	0.0	26.0
More than 1,000	-3.3	-41.1	72,130	7.5	3.9	32.7	2.3	32.9
All	1.3	100.0	-1,660	-5.3	0.0	100.0	-1.1	19.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	900	1.8	7,150	0.1	-1,130	-0.1	8,270	0.1	-15.7
10-20	3,400	6.6	16,510	0.7	-2,330	-0.5	18,840	1.0	-14.1
20-30	5,250	10.2	26,650	1.7	-2,020	-0.7	28,670	2.3	-7.6
30-40	4,750	9.2	36,950	2.2	-60	0.0	37,010	2.7	-0.2
40-50	3,570	7.0	47,410	2.1	2,220	0.5	45,190	2.5	4.7
50-75	6,720	13.1	65,400	5.5	6,220	2.6	59,180	6.2	9.5
75-100	5,000	9.7	92,070	5.7	11,460	3.5	80,620	6.3	12.4
100-200	11,860	23.1	152,150	22.4	25,960	19.0	126,180	23.3	17.1
200-500	8,030	15.6	303,960	30.3	67,070	33.2	236,890	29.6	22.1
500-1,000	1,180	2.3	705,100	10.4	183,560	13.4	521,540	9.6	26.0
More than 1,000	490	1.0	3,132,560	19.0	957,400	28.8	2,175,160	16.5	30.6
All	51,400	100.0	156,600	100.0	31,540	100.0	125,060	100.0	20.1

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 December 9, 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. In lieu of Subtitle G, Part 6 as amended by Rules Committee Print 117-19, proposal would increase the limit on deductible state and local taxes from \$10,000 to \$80,000 for taxpayers with adjusted gross income (AGI) less than \$400,000. The additional deduction would phase out ratably between \$400,000 and \$475,000 of AGI (for married individuals filing a separate return, the limit would increase from \$5,000 to \$40,000 and the benefit would phase out between \$200,000 and \$237,500 of AGI).

<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 T21-0288
Alternative State and Local Tax (SALT) Deduction Provision in
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Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Phase out Benefit of \$80,000 SALT Limit Between AGI of \$400,000 and \$475,000
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 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	0.9	-0.7	-50	-113.8	0.0	0.0	-0.9	-0.1
10-20	0.4	-2.9	-60	-34.5	-0.1	0.1	-0.4	0.7
20-30	0.5	-4.5	-110	-18.4	-0.1	0.4	-0.4	1.9
30-40	0.4	-5.0	-150	-13.5	-0.1	0.6	-0.4	2.6
40-50	0.4	-4.3	-160	-7.4	-0.1	1.1	-0.3	4.2
50-75	0.3	-7.2	-160	-3.7	-0.2	3.7	-0.3	6.4
75-100	0.1	-3.9	-120	-1.4	-0.2	5.6	-0.1	9.2
100-200	0.2	-10.2	-190	-1.0	-0.6	20.0	-0.1	13.2
200-500	0.4	-18.4	-920	-1.6	-0.8	22.7	-0.3	18.9
500-1,000	-0.2	2.7	990	0.6	-0.1	9.4	0.1	24.5
More than 1,000	-4.1	154.8	109,700	9.3	2.4	35.9	2.8	33.2
All	-0.4	100.0	310	2.0	0.0	100.0	0.3	16.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	1,880	4.0	6,330	0.3	50	0.0	6,280	0.3	0.8
10-20	7,360	15.5	16,070	2.5	170	0.2	15,900	3.0	1.1
20-30	5,870	12.4	26,200	3.3	620	0.5	25,580	3.8	2.4
30-40	4,890	10.3	36,870	3.9	1,120	0.8	35,750	4.5	3.0
40-50	3,980	8.4	47,410	4.1	2,130	1.2	45,280	4.6	4.5
50-75	6,570	13.8	65,430	9.2	4,330	3.9	61,090	10.2	6.6
75-100	4,940	10.4	91,930	9.7	8,590	5.8	83,350	10.5	9.3
100-200	7,790	16.4	144,700	24.2	19,340	20.6	125,360	24.9	13.4
200-500	2,960	6.2	303,550	19.3	58,220	23.5	245,320	18.5	19.2
500-1,000	410	0.9	699,360	6.1	170,330	9.5	529,030	5.5	24.4
More than 1,000	210	0.4	3,880,470	17.4	1,177,660	33.6	2,702,800	14.4	30.4
All	47,490	100.0	98,080	100.0	15,410	100.0	82,670	100.0	15.7

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 December 9, 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. In lieu of Subtitle G, Part 6 as amended by Rules Committee Print 117-19, proposal would increase the limit on deductible state and local taxes from \$10,000 to \$80,000 for taxpayers with adjusted gross income (AGI) less than \$400,000. The additional deduction would phase out ratably between \$400,000 and \$475,000 of AGI (for married individuals filing a separate return, the limit would increase from \$5,000 to \$40,000 and the benefit would phase out between \$200,000 and \$237,500 of AGI).

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(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.