

**A DISTRIBUTION OF RETURNS BY THE SIZE OF THE TAX CHANGE FOR
ESTIMATED BUDGETARY EFFECTS OF SUBTITLE B AND AN AMENDMENT IN THE NATURE OF A SUBTITUTE
TO THE REVENUE PROVISIONS OF SUBTITLES B, F, G, H, AND I
OF THE BUDGET RECONCILIATION LEGISLATIVE RECOMMENDATIONS BY THE COMMITTEE ON WAYS AND MEANS
Calendar Year 2023**

INCOME CATEGORY (2)	Percentage of Returns				
	Tax Decrease		Tax Change Less than \$100	Tax Increase	
	Greater Than \$500	\$100-\$500		\$100-\$500	Greater Than \$500
Less than \$10,000.....	23.1%	12.6%	63.6%	0.7%	0.1%
\$10,000 to \$20,000.....	63.5%	2.2%	33.4%	0.7%	0.2%
\$20,000 to \$30,000.....	29.5%	10.7%	58.6%	0.9%	0.2%
\$30,000 to \$40,000.....	24.0%	3.5%	70.2%	1.9%	0.5%
\$40,000 to \$50,000.....	25.7%	2.8%	66.7%	4.0%	0.7%
\$50,000 to \$75,000.....	21.7%	2.7%	66.8%	7.1%	1.7%
\$75,000 to \$100,000.....	22.3%	2.4%	57.4%	13.8%	4.1%
\$100,000 to \$200,000.....	27.5%	2.2%	35.5%	24.1%	10.7%
\$200,000 to \$500,000.....	24.7%	4.6%	11.6%	28.0%	31.1%
\$500,000 to \$1,000,000.....	2.9%	0.7%	0.7%	3.4%	92.2%
\$1,000,000 and over.....	0.2%	(4)	(4)	0.1%	99.6%
Total, All Taxpayers.....	27.9%	4.4%	51.0%	10.0%	6.6%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

(1) This table is a distributional analysis of the proposals contained in JCX-35-21 and revenue table JCX-42-21, except the following:

Subtitle B: automatic contribution plans; **Subtitle F:** Part 1, Part 4 items 1 and 3, Part 6, and Part 7; **Subtitle G:** Part 3 items 1,4, and 5, Part 4 items 1 and 5-7, Part 6, and Part 7; **Subtitle H:** Part 3 item 2, Part 5, Part 6, and Part 7; **Subtitle I:** Part 2 items 7-10, Part 3, Part 4, Part 5 items 2-4, 7, 8, 11, 12, 14, 15, and 17-20.

(2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] workers' compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2021 levels.

(3) The categories reflecting the size of tax change are indexed for inflation.

(4) Less than 0.05%.

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Calendar Year 2025**

INCOME CATEGORY (2)	Percentage of Returns				
	Tax Decrease		Tax Change Less than \$100	Tax Increase	
	Greater Than \$500	\$100-\$500		\$100-\$500	Greater Than \$500
Less than \$10,000.....	24.3%	13.1%	61.7%	0.8%	0.1%
\$10,000 to \$20,000.....	64.2%	3.0%	31.8%	0.6%	0.3%
\$20,000 to \$30,000.....	29.2%	12.6%	56.8%	1.0%	0.4%
\$30,000 to \$40,000.....	23.6%	10.1%	63.2%	2.5%	0.6%
\$40,000 to \$50,000.....	25.6%	6.5%	61.5%	5.1%	1.2%
\$50,000 to \$75,000.....	21.1%	3.8%	62.2%	10.2%	2.7%
\$75,000 to \$100,000.....	21.0%	2.6%	49.2%	21.1%	6.1%
\$100,000 to \$200,000.....	25.7%	1.9%	22.0%	34.5%	15.9%
\$200,000 to \$500,000.....	20.9%	4.3%	4.7%	27.6%	42.5%
\$500,000 to \$1,000,000.....	1.4%	0.3%	0.3%	1.3%	96.6%
\$1,000,000 and over.....	0.1%	(4)	0.1%	(4)	99.8%
Total, All Taxpayers.....	27.1%	5.7%	44.6%	13.6%	9.0%

Source: Joint Committee on Taxation

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(2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] workers' compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2021 levels.

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(4) Less than 0.05%.

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Calendar Year 2027**

INCOME CATEGORY (2)	Percentage of Returns				
	Tax Decrease		Tax Change Less than \$100	Tax Increase	
	Greater Than \$500	\$100-\$500		\$100-\$500	Greater Than \$500
Less than \$10,000.....	20.9%	15.5%	62.4%	1.0%	0.2%
\$10,000 to \$20,000.....	38.7%	7.4%	52.8%	0.8%	0.4%
\$20,000 to \$30,000.....	7.0%	13.0%	77.9%	1.7%	0.5%
\$30,000 to \$40,000.....	5.2%	9.9%	79.5%	4.4%	1.0%
\$40,000 to \$50,000.....	5.9%	6.3%	76.3%	9.9%	1.5%
\$50,000 to \$75,000.....	4.4%	3.1%	67.9%	21.1%	3.4%
\$75,000 to \$100,000.....	3.9%	1.6%	35.9%	51.0%	7.5%
\$100,000 to \$200,000.....	4.4%	1.0%	8.8%	63.7%	22.1%
\$200,000 to \$500,000.....	3.2%	1.7%	2.1%	29.1%	63.9%
\$500,000 to \$1,000,000.....	(4)	(4)	0.1%	0.2%	99.7%
\$1,000,000 and over.....	(4)	(4)	(4)	0.1%	99.9%
Total, All Taxpayers.....	8.8%	5.6%	48.0%	25.2%	12.3%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

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(2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] workers' compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2021 levels.

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Calendar Year 2029**

INCOME CATEGORY (2)	Percentage of Returns				
	Tax Decrease		Tax Change Less than \$100	Tax Increase	
	Greater Than \$500	\$100-\$500		\$100-\$500	Greater Than \$500
Less than \$10,000.....	21.8%	15.6%	61.8%	0.7%	0.1%
\$10,000 to \$20,000.....	37.3%	8.3%	53.4%	0.7%	0.3%
\$20,000 to \$30,000.....	6.5%	12.1%	79.7%	1.3%	0.3%
\$30,000 to \$40,000.....	5.0%	9.8%	81.3%	3.2%	0.7%
\$40,000 to \$50,000.....	6.0%	5.8%	79.8%	7.5%	1.0%
\$50,000 to \$75,000.....	4.2%	3.0%	74.6%	16.2%	2.0%
\$75,000 to \$100,000.....	3.9%	1.6%	45.4%	44.4%	4.7%
\$100,000 to \$200,000.....	4.4%	1.0%	13.2%	66.0%	15.3%
\$200,000 to \$500,000.....	3.5%	2.0%	4.3%	38.2%	52.0%
\$500,000 to \$1,000,000.....	(4)	0.3%	0.4%	1.0%	98.4%
\$1,000,000 and over.....	(4)	(4)	0.1%	0.1%	99.8%
Total, All Taxpayers.....	8.7%	5.5%	51.7%	24.6%	9.5%

Source: Joint Committee on Taxation

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Calendar Year 2031**

INCOME CATEGORY (2)	Percentage of Returns				
	Tax Decrease		Tax Change Less than \$100	Tax Increase	
	Greater Than \$500	\$100-\$500		\$100-\$500	Greater Than \$500
Less than \$10,000.....	22.6%	15.7%	61.1%	0.6%	0.1%
\$10,000 to \$20,000.....	35.4%	9.9%	53.8%	0.7%	0.2%
\$20,000 to \$30,000.....	6.2%	11.3%	81.0%	1.2%	0.3%
\$30,000 to \$40,000.....	5.0%	9.8%	81.9%	2.8%	0.5%
\$40,000 to \$50,000.....	5.9%	6.6%	80.2%	6.7%	0.6%
\$50,000 to \$75,000.....	4.1%	3.9%	77.0%	13.8%	1.3%
\$75,000 to \$100,000.....	3.8%	2.5%	49.3%	41.3%	3.1%
\$100,000 to \$200,000.....	4.4%	2.4%	15.3%	66.6%	11.3%
\$200,000 to \$500,000.....	4.6%	3.7%	5.0%	41.6%	45.1%
\$500,000 to \$1,000,000.....	1.2%	0.5%	0.3%	0.8%	97.2%
\$1,000,000 and over.....	1.5%	0.4%	0.4%	0.5%	97.3%
Total, All Taxpayers.....	8.6%	6.3%	53.1%	24.2%	7.8%

Source: Joint Committee on Taxation

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- (3) The categories reflecting the size of tax change are indexed for inflation.