

**A DISTRIBUTION OF RETURNS BY THE SIZE OF THE TAX CHANGE FOR  
THE REVENUE PROVISIONS OF TITLE XIII - COMMITTEE ON WAYS AND MEANS, OF  
H.R. 5376, THE "BUILD BACK BETTER ACT,"  
AS REPORTED BY THE COMMITTEE ON THE BUDGET, WITH MODIFICATIONS  
Calendar Year 2022**

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.....	22.7%	12.8%	64.5%	(4)	(4)
\$10,000 to \$20,000.....	62.0%	2.0%	36.0%	(4)	(4)
\$20,000 to \$30,000.....	30.1%	9.3%	60.6%	(4)	(4)
\$30,000 to \$40,000.....	25.6%	2.9%	71.5%	(4)	(4)
\$40,000 to \$50,000.....	27.3%	3.4%	69.3%	(4)	(4)
\$50,000 to \$75,000.....	24.3%	5.9%	69.8%	0.1%	(4)
\$75,000 to \$100,000.....	26.7%	10.8%	62.4%	0.1%	(4)
\$100,000 to \$200,000.....	39.5%	19.0%	41.3%	0.2%	(4)
\$200,000 to \$500,000.....	70.6%	16.3%	12.4%	0.5%	0.1%
\$500,000 to \$1,000,000.....	86.7%	2.5%	1.4%	0.7%	8.7%
\$1,000,000 and over.....	68.1%	1.3%	0.8%	0.5%	29.2%
<b>Total, All Taxpayers.....</b>	<b>35.8%</b>	<b>9.7%</b>	<b>54.1%</b>	<b>0.1%</b>	<b>0.2%</b>

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

(1) This table is a distributional analysis of the proposals in JCX-45-21, except the following: **Subtitle E:** Part 3 and Part 4 items 2 and 3;

**Subtitle F:** Part 3 items 1, 2, and 4, Part 4 items 1, 6, and 7, Part 6 and Part 7; **Subtitle G:** Part 2 item 2, Part 3, Part 4, and Part 5 items 2 and 3; **Subtitle H:** Part 3, Part 4, and Part 5 items 2-4, 6, 8, 9, 12 and 15..

This table includes the Manager's Amendment modification to Subtitle G: Part 6.

(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 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.....	9.8%	0.1%	89.0%	1.0%	0.1%
\$10,000 to \$20,000.....	20.6%	6.5%	71.6%	1.0%	0.3%
\$20,000 to \$30,000.....	12.3%	7.3%	78.7%	1.4%	0.4%
\$30,000 to \$40,000.....	6.3%	4.1%	86.1%	2.8%	0.7%
\$40,000 to \$50,000.....	4.5%	2.4%	86.2%	5.7%	1.2%
\$50,000 to \$75,000.....	2.3%	1.2%	84.3%	9.6%	2.6%
\$75,000 to \$100,000.....	2.0%	1.3%	71.3%	19.5%	5.9%
\$100,000 to \$200,000.....	6.6%	3.9%	43.4%	32.1%	14.0%
\$200,000 to \$500,000.....	37.9%	6.2%	9.2%	21.5%	25.2%
\$500,000 to \$1,000,000.....	65.4%	1.9%	1.2%	2.6%	28.9%
\$1,000,000 and over.....	45.3%	0.7%	0.5%	1.0%	52.6%
<b>Total, All Taxpayers.....</b>	<b>10.4%</b>	<b>3.5%</b>	<b>67.3%</b>	<b>12.4%</b>	<b>6.4%</b>

Source: Joint Committee on Taxation

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This table includes the Manager's Amendment modification to Subtitle G: Part 6.

(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 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.....	9.9%	0.1%	89.2%	0.6%	(4)
\$10,000 to \$20,000.....	19.1%	8.2%	71.7%	0.8%	0.2%
\$20,000 to \$30,000.....	10.6%	7.4%	80.7%	1.1%	0.2%
\$30,000 to \$40,000.....	4.7%	3.9%	89.1%	1.8%	0.4%
\$40,000 to \$50,000.....	3.7%	2.1%	89.9%	3.7%	0.5%
\$50,000 to \$75,000.....	2.1%	1.3%	88.4%	7.0%	1.2%
\$75,000 to \$100,000.....	2.1%	2.1%	77.8%	14.9%	3.0%
\$100,000 to \$200,000.....	7.7%	5.0%	49.6%	29.4%	8.3%
\$200,000 to \$500,000.....	41.8%	7.2%	9.8%	23.7%	17.4%
\$500,000 to \$1,000,000.....	70.3%	1.8%	1.1%	2.9%	23.9%
\$1,000,000 and over.....	49.0%	0.6%	0.6%	1.2%	48.6%
<b>Total, All Taxpayers.....</b>	<b>10.4%</b>	<b>4.0%</b>	<b>70.6%</b>	<b>11.0%</b>	<b>4.0%</b>

Source: Joint Committee on Taxation

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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.....	6.5%	1.9%	90.5%	0.9%	0.2%
\$10,000 to \$20,000.....	3.7%	2.4%	92.6%	1.1%	0.3%
\$20,000 to \$30,000.....	0.8%	0.6%	96.8%	1.4%	0.4%
\$30,000 to \$40,000.....	0.4%	0.3%	95.8%	3.0%	0.6%
\$40,000 to \$50,000.....	0.3%	0.4%	92.4%	5.9%	1.1%
\$50,000 to \$75,000.....	0.2%	0.7%	84.1%	12.7%	2.3%
\$75,000 to \$100,000.....	0.1%	1.3%	62.4%	30.8%	5.3%
\$100,000 to \$200,000.....	0.3%	1.4%	18.9%	63.5%	16.0%
\$200,000 to \$500,000.....	0.6%	2.3%	4.1%	43.8%	49.3%
\$500,000 to \$1,000,000.....	2.6%	1.5%	1.1%	3.6%	91.2%
\$1,000,000 and over.....	2.0%	0.4%	0.4%	0.5%	96.8%
<b>Total, All Taxpayers.....</b>	<b>1.1%</b>	<b>1.2%</b>	<b>65.9%</b>	<b>22.3%</b>	<b>9.4%</b>

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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.....	6.5%	1.8%	90.8%	0.8%	0.1%
\$10,000 to \$20,000.....	3.1%	2.3%	93.2%	1.0%	0.3%
\$20,000 to \$30,000.....	0.6%	0.6%	97.1%	1.4%	0.3%
\$30,000 to \$40,000.....	0.3%	0.3%	96.1%	2.8%	0.5%
\$40,000 to \$50,000.....	0.3%	0.3%	92.5%	6.0%	0.9%
\$50,000 to \$75,000.....	0.2%	0.4%	82.6%	14.9%	1.8%
\$75,000 to \$100,000.....	0.2%	0.5%	49.8%	44.9%	4.6%
\$100,000 to \$200,000.....	0.4%	0.7%	13.2%	70.6%	15.1%
\$200,000 to \$500,000.....	0.3%	1.3%	3.7%	42.3%	52.4%
\$500,000 to \$1,000,000.....	0.8%	1.5%	1.4%	2.6%	93.6%
\$1,000,000 and over.....	1.5%	0.4%	0.4%	0.6%	97.2%
<b>Total, All Taxpayers.....</b>	<b>1.0%</b>	<b>0.8%</b>	<b>63.2%</b>	<b>25.6%</b>	<b>9.3%</b>

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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.....	6.3%	1.9%	91.0%	0.7%	0.1%
\$10,000 to \$20,000.....	2.6%	2.3%	94.0%	0.9%	0.2%
\$20,000 to \$30,000.....	0.5%	0.5%	97.6%	1.2%	0.2%
\$30,000 to \$40,000.....	0.3%	0.4%	96.8%	2.2%	0.4%
\$40,000 to \$50,000.....	0.3%	0.3%	93.7%	5.2%	0.6%
\$50,000 to \$75,000.....	0.2%	0.5%	85.3%	12.8%	1.2%
\$75,000 to \$100,000.....	0.2%	0.7%	50.9%	45.1%	3.1%
\$100,000 to \$200,000.....	0.3%	1.1%	14.8%	72.2%	11.6%
\$200,000 to \$500,000.....	0.3%	1.7%	4.2%	46.7%	47.0%
\$500,000 to \$1,000,000.....	1.4%	1.4%	1.4%	2.6%	93.2%
\$1,000,000 and over.....	1.6%	0.2%	0.5%	0.5%	97.1%
<b>Total, All Taxpayers.....</b>	<b>1.0%</b>	<b>1.0%</b>	<b>64.3%</b>	<b>25.9%</b>	<b>7.9%</b>

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