

**A DISTRIBUTION OF RETURNS BY THE SIZE OF THE TAX CHANGE FOR
THE "TAX CUTS AND JOBS ACT,"
AS ORDERED REPORTED BY THE COMMITTEE ON FINANCE ON NOVEMBER 16, 2017**

Calendar Year 2019

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.....	0.6%	3.4%	95.8%	0.1%	0.2%
\$10,000 to \$20,000.....	4.3%	34.2%	58.4%	0.4%	2.7%
\$20,000 to \$30,000.....	11.3%	34.3%	49.1%	0.9%	4.4%
\$30,000 to \$40,000.....	25.8%	34.5%	33.8%	1.5%	4.3%
\$40,000 to \$50,000.....	48.2%	23.5%	20.5%	2.6%	5.1%
\$50,000 to \$75,000.....	65.7%	14.6%	10.3%	3.1%	6.4%
\$75,000 to \$100,000.....	73.6%	9.7%	4.5%	3.8%	8.5%
\$100,000 to \$200,000.....	79.5%	4.2%	1.9%	3.4%	10.9%
\$200,000 to \$500,000.....	83.4%	2.4%	1.1%	2.2%	10.8%
\$500,000 to \$1,000,000.....	91.1%	0.4%	0.0%	0.3%	8.2%
\$1,000,000 and over.....	80.2%	0.2%	0.2%	0.2%	19.2%
Total, All Taxpayers.....	44.3%	17.4%	30.2%	2.1%	6.0%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

- (1) This table is a distributional analysis of the proposal in revenue table JCX-59-17, excluding the following sections: I. Tax Reform for Individuals: D.4.-D.6., E., H.1.-H.8., and H.13.-H.17. Under section G., the distributional analysis does not include the effect on the cost-sharing reductions and Medicaid spending.
- (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] worker's 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 2017 levels.
- (3) The categories reflecting the size of tax change are indexed for inflation.

**A DISTRIBUTION OF RETURNS BY THE SIZE OF THE TAX CHANGE FOR
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Calendar Year 2021

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.....	0.5%	2.3%	96.8%	0.1%	0.3%
\$10,000 to \$20,000.....	4.5%	24.7%	64.9%	0.6%	5.3%
\$20,000 to \$30,000.....	9.4%	30.6%	51.2%	1.2%	7.6%
\$30,000 to \$40,000.....	23.8%	29.8%	36.7%	2.1%	7.6%
\$40,000 to \$50,000.....	45.1%	21.5%	22.4%	2.8%	8.2%
\$50,000 to \$75,000.....	61.9%	14.3%	11.2%	3.8%	8.8%
\$75,000 to \$100,000.....	70.9%	10.1%	4.6%	4.3%	10.2%
\$100,000 to \$200,000.....	76.9%	4.7%	2.1%	3.6%	12.7%
\$200,000 to \$500,000.....	80.8%	2.6%	1.3%	2.2%	13.2%
\$500,000 to \$1,000,000.....	89.6%	0.3%	0.3%	0.3%	9.6%
\$1,000,000 and over.....	77.2%	0.2%	0.0%	0.3%	22.3%
Total, All Taxpayers.....	42.4%	15.2%	31.7%	2.4%	8.3%

Source: Joint Committee on Taxation

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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.....	0.2%	2.7%	96.5%	0.3%	0.3%
\$10,000 to \$20,000.....	4.1%	30.5%	56.5%	3.6%	5.2%
\$20,000 to \$30,000.....	9.2%	30.7%	50.6%	2.2%	7.3%
\$30,000 to \$40,000.....	20.6%	30.5%	37.9%	3.0%	7.9%
\$40,000 to \$50,000.....	41.7%	21.8%	24.2%	3.8%	8.5%
\$50,000 to \$75,000.....	58.0%	14.6%	12.6%	4.6%	10.1%
\$75,000 to \$100,000.....	65.8%	11.6%	5.2%	4.8%	12.7%
\$100,000 to \$200,000.....	71.7%	5.0%	2.5%	4.1%	16.7%
\$200,000 to \$500,000.....	74.8%	3.0%	1.7%	2.7%	17.8%
\$500,000 to \$1,000,000.....	85.5%	0.6%	0.3%	0.4%	13.2%
\$1,000,000 and over.....	70.5%	0.2%	0.3%	0.2%	28.8%
Total, All Taxpayers.....	39.6%	16.3%	30.9%	3.3%	9.8%

Source: Joint Committee on Taxation

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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.....	0.3%	3.6%	95.5%	0.4%	0.3%
\$10,000 to \$20,000.....	4.0%	30.1%	57.7%	3.1%	5.1%
\$20,000 to \$30,000.....	9.2%	30.9%	50.1%	2.6%	7.2%
\$30,000 to \$40,000.....	21.3%	28.3%	39.5%	3.1%	7.7%
\$40,000 to \$50,000.....	41.7%	21.4%	24.4%	3.9%	8.7%
\$50,000 to \$75,000.....	57.4%	14.4%	12.8%	4.8%	10.6%
\$75,000 to \$100,000.....	65.1%	11.7%	5.1%	4.8%	13.3%
\$100,000 to \$200,000.....	70.5%	5.0%	2.5%	4.2%	17.7%
\$200,000 to \$500,000.....	74.4%	3.0%	1.5%	2.7%	18.4%
\$500,000 to \$1,000,000.....	85.4%	0.6%	0.3%	0.5%	13.2%
\$1,000,000 and over.....	70.4%	0.3%	0.2%	0.3%	28.8%
Total, All Taxpayers.....	39.6%	16.1%	30.8%	3.4%	10.1%

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.....	0.2%	0.9%	97.3%	1.5%	0.2%
\$10,000 to \$20,000.....	1.7%	1.3%	74.5%	18.7%	3.8%
\$20,000 to \$30,000.....	3.2%	2.1%	72.9%	16.9%	5.0%
\$30,000 to \$40,000.....	4.5%	4.3%	70.5%	14.6%	6.1%
\$40,000 to \$50,000.....	5.7%	6.0%	67.0%	15.0%	6.4%
\$50,000 to \$75,000.....	5.1%	9.0%	59.8%	19.9%	6.1%
\$75,000 to \$100,000.....	7.2%	14.5%	58.1%	15.2%	5.0%
\$100,000 to \$200,000.....	13.2%	19.1%	37.3%	23.4%	7.0%
\$200,000 to \$500,000.....	27.2%	16.1%	16.2%	23.3%	17.3%
\$500,000 to \$1,000,000.....	49.5%	8.2%	5.1%	10.2%	26.9%
\$1,000,000 and over.....	56.6%	3.5%	1.6%	2.5%	35.8%
Total, All Taxpayers.....	7.3%	8.6%	61.2%	16.9%	6.0%

Source: Joint Committee on Taxation

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