

**DISTRIBUTIONAL EFFECTS OF A PROPOSAL TO ENACT
THE POLICY ADJUSTMENTS PERMITTED UNDER THE STATUTORY
PAY-AS-YOU-GO ACT OF 2010 ("PAYGO") (1)**

Calendar Year 2013

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
Less than \$10,000.....	-\$1,090	-16.7%	\$7	0.3%	\$5	0.2%	8.5%	7.0%
\$10,000 to \$20,000.....	-\$6,950	-65.6%	\$11	0.4%	\$4	0.2%	4.0%	1.4%
\$20,000 to \$30,000.....	-\$9,790	-25.3%	\$39	1.6%	\$29	1.3%	8.1%	6.0%
\$30,000 to \$40,000.....	-\$10,847	-16.7%	\$65	2.7%	\$54	2.4%	11.3%	9.3%
\$40,000 to \$50,000.....	-\$10,885	-12.9%	\$84	3.5%	\$73	3.2%	12.8%	11.1%
\$50,000 to \$75,000.....	-\$24,144	-9.5%	\$254	10.6%	\$230	10.1%	15.1%	13.6%
\$75,000 to \$100,000.....	-\$19,615	-7.4%	\$264	11.0%	\$244	10.8%	17.3%	15.9%
\$100,000 to \$200,000.....	-\$29,364	-4.0%	\$729	30.5%	\$700	30.9%	22.4%	21.4%
\$200,000 to \$500,000.....	-\$5,474	-1.3%	\$421	17.6%	\$415	18.3%	27.8%	27.4%
\$500,000 to \$1,000,000..	-\$5,015	-3.1%	\$159	6.7%	\$154	6.8%	31.7%	30.7%
\$1,000,000 and over.....	-\$2,582	-0.7%	\$362	15.1%	\$360	15.8%	31.4%	31.3%
Total, All Taxpayers.....	-\$125,754	-5.3%	\$2,394	100.0%	\$2,269	100.0%	20.5%	19.3%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

- (1) The tax cuts permitted under PAYGO included here are: (a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax bracket; (c) the 33-percent income tax bracket (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (d) the elimination of Pease and PEP (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (e) marriage penalty relief; (f) the zero-percent and 15-percent tax rates structure on capital gains and qualified dividend income (but only for taxpayers with AGI less than \$200,000 for joint filers); (g) the dependent care credit; (h) the child tax credit; (i) education tax incentives; (j) changes to the adoption credit; (k) changes to the earned income tax credit.
- (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, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) Less than \$500 million.
- (6) Less than 0.05%.

**DISTRIBUTIONAL EFFECTS OF A PROPOSAL TO ENACT
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PAY-AS-YOU-GO ACT OF 2010 ("PAYGO") (1)**

Calendar Year 2015

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
Less than \$10,000.....	-\$1,313	-22.4%	\$6	0.2%	\$5	0.2%	7.4%	5.7%
\$10,000 to \$20,000.....	-\$7,458	-99.5%	\$7	0.3%	(5)	(6)	2.6%	(6)
\$20,000 to \$30,000.....	-\$10,617	-32.6%	\$33	1.2%	\$22	0.8%	6.5%	4.4%
\$30,000 to \$40,000.....	-\$12,085	-18.1%	\$67	2.4%	\$55	2.1%	10.5%	8.6%
\$40,000 to \$50,000.....	-\$12,018	-13.0%	\$93	3.4%	\$81	3.1%	12.7%	11.0%
\$50,000 to \$75,000.....	-\$27,535	-9.5%	\$291	10.6%	\$263	10.1%	15.3%	13.8%
\$75,000 to \$100,000.....	-\$22,140	-7.2%	\$307	11.2%	\$285	10.9%	17.8%	16.4%
\$100,000 to \$200,000.....	-\$31,649	-3.8%	\$826	30.0%	\$794	30.4%	22.8%	21.9%
\$200,000 to \$500,000.....	-\$7,345	-1.5%	\$486	17.6%	\$478	18.3%	28.3%	27.8%
\$500,000 to \$1,000,000.....	-\$5,642	-3.0%	\$185	6.7%	\$179	6.9%	31.8%	30.9%
\$1,000,000 and over.....	-\$2,879	-0.6%	\$454	16.5%	\$451	17.3%	31.2%	31.2%
Total, All Taxpayers.....	-\$140,683	-5.1%	\$2,754	100.0%	\$2,613	100.0%	20.8%	19.7%

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

- (1) The tax cuts permitted under PAYGO included here are: (a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax bracket; (c) the 33-percent income tax bracket (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (d) the elimination of Pease and PEP (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (e) marriage penalty relief; (f) the zero-percent and 15-percent tax rates structure on capital gains and qualified dividend income (but only for taxpayers with AGI less than \$200,000 for joint filers); (g) the dependent care credit; (h) the child tax credit; (i) education tax incentives; (j) changes to the adoption credit; (k) changes to the earned income tax credit.
- (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, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
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Calendar Year 2017

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law Percent	Proposal Percent
Less than \$10,000.....	-\$1,549	-29.9%	\$5	0.2%	\$4	0.1%	6.1%	4.3%
\$10,000 to \$20,000.....	-\$8,223	-116.3%	\$7	0.2%	-\$1	(6)	2.3%	-0.4%
\$20,000 to \$30,000.....	-\$11,498	-35.5%	\$32	1.0%	\$21	0.7%	6.0%	3.8%
\$30,000 to \$40,000.....	-\$13,231	-17.4%	\$76	2.4%	\$63	2.1%	10.5%	8.7%
\$40,000 to \$50,000.....	-\$12,662	-11.8%	\$107	3.4%	\$95	3.1%	13.2%	11.6%
\$50,000 to \$75,000.....	-\$28,452	-8.5%	\$333	10.4%	\$305	10.0%	15.7%	14.4%
\$75,000 to \$100,000.....	-\$22,185	-6.2%	\$358	11.2%	\$336	11.0%	18.4%	17.2%
\$100,000 to \$200,000.....	-\$28,375	-3.0%	\$934	29.2%	\$905	29.6%	23.3%	22.5%
\$200,000 to \$500,000.....	-\$8,508	-1.5%	\$574	18.0%	\$566	18.5%	28.9%	28.4%
\$500,000 to \$1,000,000.....	-\$6,490	-2.9%	\$224	7.0%	\$217	7.1%	32.0%	31.1%
\$1,000,000 and over.....	-\$3,057	-0.6%	\$548	17.1%	\$545	17.8%	31.8%	31.8%
Total, All Taxpayers.....	-\$144,232	-4.5%	\$3,198	100.0%	\$3,054	100.0%	21.4%	20.4%

Source: Joint Committee on Taxation
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Calendar Year 2019

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	Millions	Percent	Billions	Percent	Billions	Percent	Present Law Percent	Proposal Percent
Less than \$10,000.....	-\$1,673	-34.1%	\$5	0.1%	\$3	0.1%	5.6%	3.7%
\$10,000 to \$20,000.....	-\$8,777	-125.7%	\$7	0.2%	-\$2	-0.1%	2.1%	-0.5%
\$20,000 to \$30,000.....	-\$12,389	-35.9%	\$34	0.9%	\$22	0.6%	5.9%	3.8%
\$30,000 to \$40,000.....	-\$14,447	-16.8%	\$86	2.4%	\$71	2.0%	10.6%	8.8%
\$40,000 to \$50,000.....	-\$13,433	-10.9%	\$124	3.4%	\$110	3.2%	13.5%	12.0%
\$50,000 to \$75,000.....	-\$30,061	-7.9%	\$382	10.5%	\$352	10.1%	16.1%	14.8%
\$75,000 to \$100,000.....	-\$22,517	-5.5%	\$410	11.3%	\$387	11.1%	18.9%	17.8%
\$100,000 to \$200,000.....	-\$23,713	-2.3%	\$1,042	28.6%	\$1,018	29.2%	23.9%	23.3%
\$200,000 to \$500,000.....	-\$9,377	-1.4%	\$661	18.2%	\$651	18.6%	29.6%	29.1%
\$500,000 to \$1,000,000..	-\$7,236	-2.8%	\$257	7.0%	\$249	7.1%	32.4%	31.5%
\$1,000,000 and over.....	-\$3,307	-0.5%	\$634	17.4%	\$630	18.0%	32.2%	32.2%
Total, All Taxpayers.....	-\$146,929	-4.0%	\$3,640	100.0%	\$3,494	100.0%	21.9%	21.0%

Source: Joint Committee on Taxation
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Calendar Year 2021

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal Percent
Less than \$10,000.....	-\$1,762	-40.1%	\$4	0.1%	\$3	0.1%	4.9%	2.9%
\$10,000 to \$20,000.....	-\$9,071	-146.9%	\$6	0.2%	-\$3	-0.1%	1.8%	-0.8%
\$20,000 to \$30,000.....	-\$13,140	-37.7%	\$35	0.9%	\$22	0.6%	5.6%	3.5%
\$30,000 to \$40,000.....	-\$15,318	-16.2%	\$95	2.3%	\$79	2.0%	10.7%	8.9%
\$40,000 to \$50,000.....	-\$14,206	-10.4%	\$137	3.4%	\$123	3.1%	13.6%	12.1%
\$50,000 to \$75,000.....	-\$31,578	-7.4%	\$428	10.5%	\$397	10.1%	16.1%	14.9%
\$75,000 to \$100,000.....	-\$22,843	-4.9%	\$462	11.4%	\$439	11.2%	18.9%	18.0%
\$100,000 to \$200,000.....	-\$20,062	-1.7%	\$1,148	28.2%	\$1,128	28.8%	24.3%	23.8%
\$200,000 to \$500,000.....	-\$10,144	-1.4%	\$747	18.4%	\$737	18.8%	30.2%	29.7%
\$500,000 to \$1,000,000.....	-\$7,901	-2.8%	\$286	7.0%	\$278	7.1%	32.7%	31.8%
\$1,000,000 and over.....	-\$3,684	-0.5%	\$720	17.7%	\$716	18.3%	32.5%	32.5%
Total, All Taxpayers.....	-\$149,709	-3.7%	\$4,068	100.0%	\$3,919	100.0%	22.2%	21.3%

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

(1) The tax cuts permitted under PAYGO included here are: (a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax bracket; (c) the 33-percent income tax bracket (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (d) the elimination of Pease and PEP (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (e) marriage penalty relief; (f) the zero-percent and 15-percent tax rates structure on capital gains and qualified dividend income (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (g) the dependent care credit; (h) the child tax credit; (i) education tax incentives; (j) changes to the adoption credit; (k) changes to the earned income tax credit.

(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; and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

(3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.

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[Returns in Thousands; Dollars in Millions]

Calendar Year 2013

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)									
	All Returns		Single Filers		Joint Filers		Head of Household			
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,286	-\$1,090	625	-\$217	295	-\$140	1,365	-\$733	3,539	-\$4,095
\$10,000 to \$20,000.....	10,047	-\$6,950	5,423	-\$1,702	1,085	-\$1,153	3,654	-\$4,320	3,654	-\$4,320
\$20,000 to \$30,000.....	11,813	-\$9,790	6,368	-\$2,835	1,791	-\$2,634	3,218	-\$4,093	2,597	-\$3,855
\$30,000 to \$40,000.....	12,433	-\$10,847	6,843	-\$2,992	2,819	-\$3,762	3,371	-\$4,225	1,187	-\$1,212
\$40,000 to \$50,000.....	12,256	-\$10,885	6,840	-\$2,990	9,790	-\$13,618	529	-\$294	61	-\$96
\$50,000 to \$75,000.....	23,355	-\$24,144	10,194	-\$6,671	10,949	-\$13,854	14	-\$89	8	-\$45
\$75,000 to \$100,000.....	15,949	-\$19,615	3,813	-\$4,549	17,533	-\$23,701	19,544	-\$22,057		
\$100,000 to \$200,000.....	21,035	-\$29,364	2,974	-\$5,369	3,216	-\$4,098				
\$200,000 to \$500,000.....	3,764	-\$5,474	487	-\$1,280	590	-\$4,449				
\$500,000 to \$1,000,000.....	692	-\$5,015	88	-\$478	313	-\$2,334				
\$1,000,000 and over.....	366	-\$2,582	45	-\$203	50,754	-\$74,413				
Total, All Taxpayers.....	113,997	-\$125,755	43,699	-\$29,285	50,754	-\$74,413	19,544	-\$22,057		

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] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

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[Returns in Thousands; Dollars in Millions]

Calendar Year 2015

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,412	-\$1,313	693	-\$258	310	-\$210	1,409	-\$845
\$10,000 to \$20,000.....	10,313	-\$7,458	5,654	-\$1,950	1,092	-\$1,225	3,567	-\$4,283
\$20,000 to \$30,000.....	12,144	-\$10,617	6,444	-\$3,134	1,813	-\$2,784	3,887	-\$4,700
\$30,000 to \$40,000.....	13,350	-\$12,085	7,393	-\$3,503	2,500	-\$4,109	3,457	-\$4,473
\$40,000 to \$50,000.....	12,923	-\$12,018	7,245	-\$3,713	2,910	-\$4,810	2,768	-\$3,495
\$50,000 to \$75,000.....	24,896	-\$27,535	10,860	-\$8,790	10,557	-\$14,606	3,478	-\$4,138
\$75,000 to \$100,000.....	16,685	-\$22,141	4,145	-\$5,939	11,346	-\$14,973	1,193	-\$1,227
\$100,000 to \$200,000.....	21,052	-\$31,649	3,145	-\$6,904	17,404	-\$24,421	504	-\$326
\$200,000 to \$500,000.....	3,938	-\$7,346	527	-\$1,663	3,347	-\$5,529	64	-\$152
\$500,000 to \$1,000,000.....	763	-\$5,642	98	-\$480	649	-\$5,259	15	\$88
\$1,000,000 and over.....	417	-\$2,879	53	-\$231	355	-\$2,598	9	-\$51
Total, All Taxpayers.....	118,894	-\$140,682	46,256	-\$36,567	52,284	-\$80,524	20,354	-\$23,600

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

(1) The tax cuts permitted under PAYGO included here are: (a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax bracket; (c) the 33-percent income tax bracket (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (d) the elimination of Pease and PEP (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (e) marriage penalty relief; (f) the zero-percent and 15-percent tax rates structure on capital gains and qualified dividend income (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (g) the dependent care credit; (h) the child tax credit; (i) education tax incentives; changes to the adoption credit; (j) changes to the earned income tax credit.

(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, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

(3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.

**DISTRIBUTIONAL EFFECTS OF A PROPOSAL TO ENACT
THE POLICY ADJUSTMENTS PERMITTED UNDER THE STATUTORY
PAY-AS-YOU-GO ACT OF 2010 ("PAYGO") (1)**

[Returns in Thousands; Dollars in Millions]

Calendar Year 2017

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,747	-\$1,549	957	-\$311	329	-\$250	1,461	-\$989
\$10,000 to \$20,000.....	10,765	-\$8,223	5,977	-\$2,289	1,115	-\$1,373	3,673	-\$4,561
\$20,000 to \$30,000.....	12,788	-\$11,498	6,707	-\$3,380	1,878	-\$2,983	4,204	-\$5,134
\$30,000 to \$40,000.....	14,351	-\$13,231	8,009	-\$3,842	2,611	-\$4,425	3,731	-\$4,964
\$40,000 to \$50,000.....	13,492	-\$12,662	7,512	-\$3,943	3,087	-\$5,038	2,892	-\$3,681
\$50,000 to \$75,000.....	25,561	-\$28,452	10,767	-\$9,019	11,342	-\$15,238	3,451	-\$4,194
\$75,000 to \$100,000.....	16,862	-\$22,185	4,221	-\$6,413	11,529	-\$14,734	1,112	-\$1,038
\$100,000 to \$200,000.....	20,329	-\$28,375	3,104	-\$6,755	16,813	-\$21,369	412	-\$251
\$200,000 to \$500,000.....	4,097	-\$8,508	571	-\$1,897	3,460	-\$6,428	67	-\$182
\$500,000 to \$1,000,000.....	849	-\$6,490	113	-\$617	720	-\$5,771	16	-\$103
\$1,000,000 and over.....	431	-\$3,058	56	-\$246	366	-\$2,755	10	-\$55
Total, All Taxpayers.....	122,272	-\$144,232	47,993	-\$38,713	53,250	-\$80,366	21,029	-\$25,152

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

(1) The tax cuts permitted under PAYGO included here are: (a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax bracket; (c) the 33-percent income tax bracket (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (d) the elimination of Pease and PEP (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (e) marriage penalty relief; (f) the zero-percent and 15-percent tax rates structure on capital gains and qualified dividend income (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (g) the dependent care credit; (h) the child tax credit; (i) education tax incentives; changes to the adoption credit; (j) changes to the earned income tax credit.

(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, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

(3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.

**DISTRIBUTIONAL EFFECTS OF A PROPOSAL TO ENACT
THE POLICY ADJUSTMENTS PERMITTED UNDER THE STATUTORY
PAY-AS-YOU-GO ACT OF 2010 ("PAYGO") (1)**

[Returns in Thousands; Dollars in Millions]

Calendar Year 2019

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,848	-\$1,673	1,094	-\$350	336	-\$274	1,418	-\$1,050
\$10,000 to \$20,000.....	10,938	-\$8,777	6,063	-\$2,527	1,153	-\$1,526	3,722	-\$4,724
\$20,000 to \$30,000.....	13,212	-\$12,389	6,843	-\$3,605	1,932	-\$3,230	4,437	-\$5,552
\$30,000 to \$40,000.....	15,120	-\$14,447	8,432	-\$4,242	2,733	-\$4,822	3,956	-\$5,383
\$40,000 to \$50,000.....	14,014	-\$13,433	7,856	-\$4,422	3,186	-\$5,188	2,972	-\$3,824
\$50,000 to \$75,000.....	26,440	-\$30,062	11,052	-\$10,113	11,982	-\$15,743	3,406	-\$4,205
\$75,000 to \$100,000.....	16,975	-\$22,517	4,384	-\$7,072	11,600	-\$14,581	990	-\$863
\$100,000 to \$200,000.....	19,028	-\$23,713	3,051	-\$6,130	15,611	-\$17,376	366	-\$207
\$200,000 to \$500,000.....	4,159	-\$9,377	586	-\$2,025	3,502	-\$7,150	71	-\$201
\$500,000 to \$1,000,000.....	901	-\$7,236	119	-\$682	764	-\$6,435	18	-\$119
\$1,000,000 and over.....	447	-\$3,308	57	-\$269	379	-\$2,978	10	-\$61
Total, All Taxpayers.....	124,081	-\$146,930	49,537	-\$41,438	53,178	-\$79,302	21,366	-\$26,189

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] worker's compensation; [5] nontaxable Social Security benefits; [6] insurance value of Medicare benefits; [7] alternative minimum tax preference items; and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

(3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.

**DISTRIBUTIONAL EFFECTS OF A PROPOSAL TO ENACT
THE POLICY ADJUSTMENTS PERMITTED UNDER THE STATUTORY
PAY-AS-YOU-GO ACT OF 2010 ("PAYGO") (1)**

[Returns in Thousands; Dollars in Millions]

Calendar Year 2021

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,904	-\$1,761	1,198	-\$386	341	-\$303	1,364	-\$1,072
\$10,000 to \$20,000.....	10,869	-\$9,071	5,963	-\$2,669	1,135	-\$1,567	3,772	-\$4,834
\$20,000 to \$30,000.....	13,410	-\$13,140	6,757	-\$3,745	1,997	-\$3,428	4,655	-\$5,966
\$30,000 to \$40,000.....	15,527	-\$15,318	8,653	-\$4,590	2,803	-\$5,182	4,071	-\$5,547
\$40,000 to \$50,000.....	14,407	-\$14,206	8,144	-\$4,949	3,240	-\$5,292	3,023	-\$3,965
\$50,000 to \$75,000.....	27,158	-\$31,578	11,502	-\$11,385	12,298	-\$15,953	3,358	-\$4,239
\$75,000 to \$100,000.....	17,119	-\$22,843	4,603	-\$7,607	11,633	-\$14,473	883	-\$764
\$100,000 to \$200,000.....	17,684	-\$20,062	2,989	-\$5,177	14,378	-\$14,707	317	-\$178
\$200,000 to \$500,000.....	4,237	-\$10,144	609	-\$2,186	3,557	-\$7,737	72	-\$221
\$500,000 to \$1,000,000.....	930	-\$7,900	121	-\$733	791	-\$7,039	18	-\$129
\$1,000,000 and over.....	470	-\$3,685	60	-\$300	399	-\$3,316	11	-\$67
Total, All Taxpayers.....	124,716	-\$149,707	50,599	-\$43,728	52,571	-\$78,996	21,545	-\$25,981

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

(1) The tax cuts permitted under PAYGO included here are: (a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax bracket; (c) the 33-percent income tax bracket (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (d) the elimination of Pease and PEP (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (e) marriage penalty relief; (f) the zero-percent and 15-percent tax rates structure on capital gains and qualified dividend income (but only for taxpayers with AGI less than \$200,000 for singles filers and \$250,000 for joint filers); (g) the dependent care credit; (h) the child tax credit; (i) education tax incentives; changes to the adoption credit; (j) changes to the earned income tax credit.

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