

OFRA SIMULATION S2025-001

Local Impact of Extending Individual Provisions of the Tax Cuts and Jobs Act of 2017

BASELINE: Current Law¹
REFORM: Current Policy²
CALIBRATION: Joint Committee on Taxation-Style Conventional Models³
BUDGET YEAR: 2026

Congressional District ⁴	Change in Tax Liabilities for the Average Household (\$)	Change in Take-Home Pay for the Average Household (\$) ⁵
AK-00	-1,541	2,688
AL-01	-1,237	2,092
AL-02	-1,011	1,689
AL-03	-1,005	1,713
AL-04	-1,104	1,806
AL-05	-1,300	2,319
AL-06	-1,609	3,062
AL-07	-817	1,362
AR-01	-978	1,615
AR-02	-1,182	2,119
AR-03	-1,148	2,343
AR-04	-948	1,576
AZ-01	-1,650	3,804
AZ-02	-1,056	1,912
AZ-03	-823	1,263
AZ-04	-1,439	2,713
AZ-05	-1,473	2,751
AZ-06	-1,118	2,081
AZ-07	-936	1,536
AZ-08	-1,366	2,701
AZ-09	-1,076	1,913
CA-01	-864	1,760

CA-02	-258	2,050
CA-03	-898	2,178
CA-04	-726	1,793
CA-05	-870	1,969
CA-06	-809	1,719
CA-07	-792	1,665
CA-08	-615	2,099
CA-09	-728	1,548
CA-10	-641	2,445
CA-11	-81	2,414
CA-12	-440	2,024
CA-13	-734	1,278
CA-14	-1,066	3,560
CA-15	-30	2,645
CA-16	1,053	2,831
CA-17	-1,534	4,683
CA-18	-782	2,295
CA-19	-823	2,877
CA-20	-775	1,468
CA-21	-766	1,339
CA-22	-715	1,215
CA-23	-673	1,237
CA-24	-603	1,897
CA-25	-594	1,268
CA-26	-566	1,923
CA-27	-546	1,455
CA-28	-671	1,990
CA-29	-546	1,118
CA-30	-551	2,037
CA-31	-546	1,173
CA-32	-404	2,137
CA-33	-602	1,211
CA-34	-620	1,153
CA-35	-559	1,084
CA-36	82	2,411

CA-37	-489	1,483
CA-38	-578	1,434
CA-39	-609	1,126
CA-40	-770	2,521
CA-41	-570	1,387
CA-42	-543	1,107
CA-43	-521	1,099
CA-44	-472	1,064
CA-45	-592	1,701
CA-46	-614	1,257
CA-47	-1,108	3,374
CA-48	-690	1,749
CA-49	-563	2,678
CA-50	-762	2,459
CA-51	-734	2,158
CA-52	-636	1,218
CO-01	-1,391	3,106
CO-02	-1,582	3,574
CO-03	-1,282	2,574
CO-04	-1,477	3,025
CO-05	-1,272	2,329
CO-06	-1,411	2,925
CO-07	-1,326	2,666
CO-08	-1,331	2,611
CT-01	-1,207	2,292
CT-02	-1,293	2,496
CT-03	-1,055	2,131
CT-04	-724	3,951
CT-05	-1,198	2,450
DC-00	-662	2,266
DE-00	-1,163	2,232
FL-01	-1,549	2,772
FL-02	-1,140	1,967
FL-03	-1,223	2,149

FL-04	-1,254	2,252
FL-05	-1,809	3,552
FL-06	-1,240	2,221
FL-07	-1,483	2,712
FL-08	-1,469	2,860
FL-09	-1,100	1,860
FL-10	-1,397	2,504
FL-11	-1,231	2,159
FL-12	-1,301	2,319
FL-13	-1,487	2,771
FL-14	-1,577	2,989
FL-15	-1,406	2,507
FL-16	-1,628	3,256
FL-17	-1,489	2,874
FL-18	-1,143	2,011
FL-19	-2,189	4,869
FL-20	-1,160	2,030
FL-21	-1,829	4,063
FL-22	-1,595	3,730
FL-23	-2,077	4,320
FL-24	-998	1,916
FL-25	-1,601	3,122
FL-26	-1,106	2,044
FL-27	-1,576	3,835
FL-28	-994	1,762
GA-01	-1,014	1,849
GA-02	-750	1,287
GA-03	-1,056	1,938
GA-04	-1,096	2,176
GA-05	-1,118	2,708
GA-06	-1,666	3,608
GA-07	-1,171	2,290
GA-08	-914	1,594
GA-09	-1,143	2,131

GA-10	-1,088	2,009
GA-11	-1,478	3,186
GA-12	-896	1,567
GA-13	-746	1,393
GA-14	-924	1,566
HI-01	-892	1,971
HI-02	-864	1,811
IA-01	-1,258	2,176
IA-02	-1,342	2,254
IA-03	-1,395	2,468
IA-04	-1,335	2,288
ID-01	-1,348	2,530
ID-02	-1,221	2,306
IL-01	-939	1,690
IL-02	-795	1,341
IL-03	-1,219	2,453
IL-04	-1,092	2,029
IL-05	-1,443	3,556
IL-06	-1,368	2,650
IL-07	-814	2,229
IL-08	-1,385	2,676
IL-09	-1,555	3,740
IL-10	-1,811	4,044
IL-11	-1,441	2,721
IL-12	-1,172	1,912
IL-13	-1,206	2,019
IL-14	-1,360	2,495
IL-15	-1,317	2,244
IL-16	-1,311	2,248
IL-17	-1,118	1,848
IN-01	-1,209	2,031
IN-02	-1,260	2,124
IN-03	-1,350	2,278
IN-04	-1,230	2,080

IN-05	-1,693	3,182
IN-06	-1,098	1,784
IN-07	-1,117	1,915
IN-08	-1,226	2,012
IN-09	-1,232	2,038
KS-01	-1,150	1,920
KS-02	-1,249	2,155
KS-03	-1,628	3,236
KS-04	-1,152	2,028
KY-01	-998	1,612
KY-02	-1,074	1,764
KY-03	-1,085	2,007
KY-04	-1,333	2,345
KY-05	-893	1,361
KY-06	-1,137	1,960
LA-01	-1,559	2,806
LA-02	-862	1,422
LA-03	-1,302	2,130
LA-04	-1,029	1,731
LA-05	-1,092	1,771
LA-06	-1,447	2,485
MA-01	-1,135	2,057
MA-02	-1,226	2,592
MA-03	-1,326	2,770
MA-04	-1,654	4,486
MA-05	-1,575	4,207
MA-06	-1,411	3,294
MA-07	-1,022	2,306
MA-08	-1,326	3,179
MA-09	-1,243	2,721
MD-01	-842	1,964
MD-02	-662	1,814
MD-03	-554	1,711
MD-04	-196	1,051

MD-05	-168	1,061
MD-06	-787	2,250
MD-07	-640	1,756
MD-08	-851	2,742
ME-01	-1,256	2,431
ME-02	-1,088	1,822
MI-01	-1,167	2,059
MI-02	-1,245	2,138
MI-03	-1,289	2,261
MI-04	-1,267	2,205
MI-05	-1,255	2,149
MI-06	-1,421	2,602
MI-07	-1,477	2,654
MI-08	-1,054	1,706
MI-09	-1,398	2,447
MI-10	-1,266	2,328
MI-11	-1,479	2,842
MI-12	-983	1,707
MI-13	-961	1,694
MN-01	-1,259	2,226
MN-02	-1,382	2,632
MN-03	-1,419	3,352
MN-04	-1,211	2,423
MN-05	-934	1,998
MN-06	-1,383	2,567
MN-07	-1,251	2,143
MN-08	-1,199	2,065
MO-01	-992	1,797
MO-02	-1,908	3,790
MO-03	-1,384	2,416
MO-04	-1,162	1,919
MO-05	-1,057	1,805
MO-06	-1,304	2,226
MO-07	-1,093	1,883

MO-08	-1,136	1,874
MS-01	-987	1,630
MS-02	-750	1,200
MS-03	-1,109	1,919
MS-04	-1,011	1,644
MT-01	-1,237	2,369
MT-02	-1,237	2,369
NC-01	-975	1,617
NC-02	-1,594	3,175
NC-03	-1,096	1,852
NC-04	-1,303	2,516
NC-05	-1,120	1,973
NC-06	-1,142	2,082
NC-07	-1,254	2,285
NC-08	-1,241	2,267
NC-09	-1,174	2,094
NC-10	-1,126	1,953
NC-11	-1,092	2,082
NC-12	-1,159	2,255
NC-13	-1,429	2,700
NC-14	-1,248	2,426
ND-00	-1,648	2,919
NE-01	-1,461	2,557
NE-02	-1,795	3,255
NE-03	-1,269	2,158
NH-01	-1,632	3,203
NH-02	-1,587	3,077
NJ-01	-1,011	1,918
NJ-02	-1,018	1,948
NJ-03	-1,090	2,393
NJ-04	-1,088	2,529
NJ-05	-940	2,775
NJ-06	-1,079	2,263
NJ-07	-1,101	3,535

NJ-08	-971	1,864
NJ-09	-809	1,903
NJ-10	-728	1,675
NJ-11	-1,086	3,154
NJ-12	-1,122	2,729
NM-01	-1,054	1,899
NM-02	-959	1,600
NM-03	-987	1,777
NV-01	-1,272	2,453
NV-02	-1,615	3,236
NV-03	-1,471	2,909
NV-04	-1,042	1,828
NY-01	-555	2,377
NY-02	-567	1,663
NY-03	-748	2,804
NY-04	-566	1,933
NY-05	-403	856
NY-06	-666	1,340
NY-07	-218	1,431
NY-08	-595	1,285
NY-09	-337	1,491
NY-10	136	1,513
NY-11	-221	1,422
NY-12	1,196	1,556
NY-13	-617	1,144
NY-14	-415	1,093
NY-15	-522	1,038
NY-16	-301	1,998
NY-17	-667	2,402
NY-18	-918	2,116
NY-19	-1,066	1,868
NY-20	-1,059	2,058
NY-21	-1,080	1,848
NY-22	-1,145	1,927

NY-23	-1,173	1,993
NY-24	-1,224	2,099
NY-25	-1,149	2,043
NY-26	-1,073	1,793
OH-01	-1,458	2,672
OH-02	-1,329	2,344
OH-03	-1,065	1,852
OH-04	-1,322	2,350
OH-05	-1,203	2,006
OH-06	-1,094	1,767
OH-07	-1,365	2,380
OH-08	-1,341	2,319
OH-09	-1,171	1,960
OH-10	-1,147	1,988
OH-11	-1,035	1,856
OH-12	-1,354	2,462
OH-13	-1,265	2,175
OH-14	-1,412	2,506
OH-15	-1,158	2,000
OK-01	-1,225	2,277
OK-02	-926	1,536
OK-03	-1,108	1,906
OK-04	-1,093	1,853
OK-05	-1,200	2,145
OR-01	-907	2,213
OR-02	-945	1,953
OR-03	-705	1,724
OR-04	-930	1,815
OR-05	-900	1,941
OR-06	-918	2,137
PA-01	-1,739	3,620
PA-02	-697	1,109
PA-03	-858	1,761
PA-04	-1,655	3,602

PA-05	-1,412	3,044
PA-06	-1,705	3,648
PA-07	-1,273	2,289
PA-08	-1,113	1,876
PA-09	-1,193	2,002
PA-10	-1,318	2,348
PA-11	-1,369	2,389
PA-12	-1,263	2,235
PA-13	-1,147	1,920
PA-14	-1,321	2,277
PA-15	-1,132	1,873
PA-16	-1,286	2,159
PA-17	-1,634	3,049
RI-01	-1,150	2,204
RI-02	-1,170	2,195
SC-01	-1,433	3,109
SC-02	-1,219	2,183
SC-03	-1,037	1,794
SC-04	-1,230	2,278
SC-05	-1,094	1,925
SC-06	-933	1,668
SC-07	-1,030	1,788
SD-00	-1,635	2,943
TN-01	-1,105	1,935
TN-02	-1,531	2,758
TN-03	-1,273	2,301
TN-04	-1,208	2,144
TN-05	-1,505	2,899
TN-06	-1,371	2,516
TN-07	-1,592	3,139
TN-08	-1,604	3,256
TN-09	-835	1,465
TX-01	-1,183	2,198
TX-02	-1,587	3,109

TX-03	-2,037	4,218
TX-04	-1,666	3,351
TX-05	-1,442	2,917
TX-06	-1,230	2,323
TX-07	-1,677	3,443
TX-08	-1,925	3,983
TX-09	-1,045	1,920
TX-10	-1,586	3,106
TX-11	-1,413	2,812
TX-12	-1,408	2,768
TX-13	-1,341	2,493
TX-14	-1,247	2,295
TX-15	-893	1,453
TX-16	-962	1,571
TX-17	-1,283	2,432
TX-18	-1,235	2,289
TX-19	-1,125	2,151
TX-20	-962	1,641
TX-21	-1,825	3,885
TX-22	-1,637	3,297
TX-23	-1,132	2,142
TX-24	-1,899	3,913
TX-25	-1,407	2,766
TX-26	-1,751	3,601
TX-27	-1,061	1,895
TX-28	-917	1,490
TX-29	-762	1,202
TX-30	-981	1,734
TX-31	-1,724	3,180
TX-32	-1,710	3,509
TX-33	-1,004	1,744
TX-34	-861	1,379
TX-35	-1,124	1,977
TX-36	-1,262	2,293

TX-37	-1,695	3,439
TX-38	-1,970	4,082
UT-01	-1,184	2,349
UT-02	-1,198	2,354
UT-03	-1,326	2,846
UT-04	-1,126	2,177
VA-01	-1,160	2,414
VA-02	-1,018	1,993
VA-03	-826	1,519
VA-04	-991	1,978
VA-05	-1,109	2,218
VA-06	-1,171	2,285
VA-07	-1,145	2,499
VA-08	-1,084	3,131
VA-09	-976	1,673
VA-10	-1,405	3,591
VA-11	-1,148	3,060
VT-00	-1,180	2,203
WA-01	-2,211	5,236
WA-02	-1,721	3,729
WA-03	-1,442	2,718
WA-04	-1,302	2,291
WA-05	-1,413	2,522
WA-06	-1,440	2,896
WA-07	-2,306	5,506
WA-08	-2,028	4,642
WA-09	-2,017	4,735
WA-10	-1,264	2,360
WI-01	-1,272	2,288
WI-02	-1,415	2,652
WI-03	-1,258	2,099
WI-04	-924	1,623
WI-05	-1,497	2,812
WI-06	-1,340	2,390

WI-07	-1,278	2,185
WI-08	-1,402	2,424
WV-01	-973	1,562
WV-02	-1,079	1,812
WY-00	-1,600	3,185

Source: Tax-Calculator (v.4.4.1); Tax-Microdata-Benchmarking (v.0.7.0). See github.com/PSLmodels for open-source code.

1. The current law baseline assumes that the Tax Cuts and Jobs Act (TCJA)’s temporary provisions expire after 2025.
2. The current policy reform assumes that the TCJA’s temporary provisions are extended beyond 2025.
3. The revenue modeling is calibrated to the Joint Committee on Taxation’s conventional models and considers two types of behavioral response triggered by the reform: (1) the substitution elasticity of taxable income, defined as proportional change in taxable income divided by proportional change in marginal net-of-tax rate on taxpayer earnings, and (2) the semi-elasticity of long-term capital gains, defined as change in logarithm of long-term capital gains divided by change in marginal tax rate on long-term capital gains. The first parameter (“be_sub” in the Behavioral-Response model) is set at 0.25, and the second parameter (“be_cg”) is set at -3.45.
4. This simulation includes 435 Congressional Districts and the District of Columbia.
5. The change in take-home pay has two components: the change in tax liabilities (direct effect) and the change in pre-tax income from extending the TCJA individual provisions. It does not include the pre-tax income change from extending the TCJA business provisions.
- 6.