

Changes from 2017 law for major provisions of the TCJA, measured in sequence

Millions of dollars

Tax changes moving from 2017 law to the TCJA, estimated in left-to-right sequence, attributable to:

| | 2017 law | Rate reductions | Standard deduction increase | Personal exemption elimination | Qualified business income deduction | SALT deduction cap | Alternative minimum tax reductions | All other provisions combined | TCJA in 2018 | Total change | % change |
|-----------------------|-------------|-----------------|-----------------------------|--------------------------------|-------------------------------------|--------------------|------------------------------------|-------------------------------|--------------|--------------|----------|
| United States | \$1,658,754 | −\$128,650 | −\$74,827 | \$116,111 | −\$31,961 | \$38,547 | −\$57,268 | −\$50,216 | \$1,470,490 | −\$188,263 | −11.3% |
| New York | 150,025 | −9,181 | −3,901 | 6,739 | −2,897 | 7,671 | −3,964 | −382 | 144,111 | −5,914 | −3.9% |
| Arkansas | 9,518 | −786 | −621 | 878 | −166 | 168 | −329 | −391 | 8,270 | −1,248 | −13.1% |
| California | 253,245 | −15,940 | −8,025 | 13,583 | −3,834 | 10,369 | −8,698 | −5,341 | 235,358 | −17,887 | −7.1% |
| Connecticut | 32,366 | −2,020 | −720 | 1,338 | −661 | 1,320 | −974 | −52 | 30,598 | −1,768 | −5.5% |
| Florida | 120,984 | −9,127 | −5,278 | 7,044 | −3,882 | 1,048 | −3,833 | −2,455 | 104,501 | −16,483 | −13.6% |
| Massachusetts | 58,220 | −3,802 | −1,579 | 2,721 | −1,078 | 1,458 | −1,934 | −1,086 | 52,920 | −5,300 | −9.1% |
| New Jersey | 66,135 | −4,242 | −1,786 | 3,350 | −1,077 | 2,316 | −2,526 | −1,555 | 60,616 | −5,520 | −8.3% |
| Pennsylvania | 61,074 | −5,196 | −3,227 | 4,854 | −1,010 | 911 | −2,103 | −2,113 | 53,190 | −7,883 | −12.9% |
| Texas | 134,422 | −11,051 | −6,587 | 9,442 | −2,882 | 918 | −5,009 | −4,827 | 114,427 | −19,995 | −14.9% |
| Other states combined | 772,765 | −67,307 | −43,103 | 66,163 | −14,474 | 12,369 | −27,897 | −32,015 | 666,501 | −106,265 | −13.8% |

Authors' analysis of a sample of tax returns constructed to be representative of states at 2018 income levels. Note: Amounts under TCJA will differ from reported totals for 2018 due to taxpayer responses, post-TCJA law changes, and technical factors.