

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	TJCA 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.