

ISSUE BRIEF

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Taxes Will Go Up in Every Congressional District If the TCJA Is Repealed

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Since President Donald Trump signed the Tax Cuts and Jobs Act (TCJA) into law, his opponents have threatened to repeal all or part of the law.¹

Despite his opponents' frequent mischaracterizations of the law as only aiding the wealthy, Americans of all income levels can check their paystubs to see that their employers are withholding less in taxes.² Businesses are investing and expanding in the U.S. as a result of the more globally competitive tax system.³ These immediate effects are only the beginning of the economic benefits that Americans can expect from the tax cuts. As long as the tax cuts remain in place, they are expected to continue to boost investment, wages, and employment.

To illustrate the lost wealth that average Americans would experience should the tax cuts be overturned, we modeled the economic effect of repealing the TCJA, effective in 2020. If taxes resumed their old structure and rates in 2020, the average American would be \$26,906 poorer over the following 10 years. The average family of four can expect its take-home pay to fall by \$45,739. Average taxpayers in every congressional district would have lower incomes and fewer employment opportunities.

Method for Estimating Changes in Take-Home Pay

The TCJA reduced federal income tax rates, increased the standard deduction, doubled the child tax credit, repealed the personal and dependent exemptions, created a new business deduction, and capped the deduction for state and local taxes. Those changes to the personal income tax code remain in effect through 2025. The law also made significant business tax reforms, including permanently lowering the corporate income tax rate from 35 percent to 21 percent.⁴ For this exercise, we assume that the entire TCJA is repealed during the next Congress, and that repeal would go into effect—meaning that taxes would go back up—in 2020.

We quantify the effects of the repeal through two main channels. The first accounts for the fact that when tax rates go up, households have higher tax bills and less money to spend or save for a given level of income. The second accounts for the fact that higher tax rates change the incentives that households face when deciding whether to spend or save. Higher tax rates reduce the benefit from saving, so households spend more, which reduces the amount of savings available to finance business investment.

We use the Heritage Foundation Individual Income Tax Model (HFIITM) to estimate the effects of repealing these provisions on average household tax liabilities between 2020 and 2029. The HFIITM applies the provisions of the tax code to a representative sample of tax returns available in the IRS' 2007 Public Use File.

We use a variation of a standard economic growth model⁵ to estimate the overall economic impact of the law on filers over the subsequent 10 years (2020 to 2029). The model accounts for the law's effects on

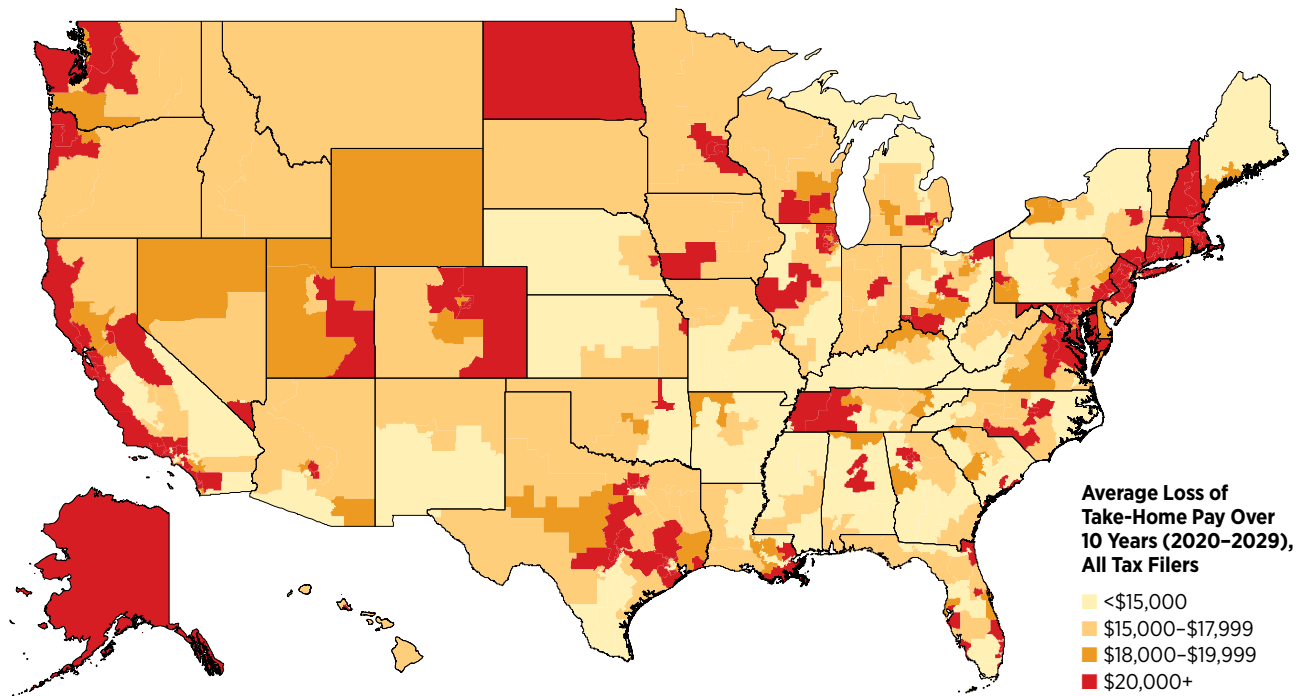
This paper, in its entirety, can be found at <http://report.heritage.org/ib4908>

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MAP 1

The Impact of Repealing the Tax Cuts and Jobs Act, by Congressional District



SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model (HFIITM) and an augmented Solow growth model.

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private saving, foreign capital inflows, government deficits, investment in new capital, interest rates, wages, and hours worked. Income growth rates from the economic model are used to scale the incomes used in the HFIITM.

This analysis builds on our previously published work. Methodologies for the HFIITM and the economic growth model are detailed in the appendix of our July 2018 *Backgrounder*.⁶

We report national, state, and congressional district results for individual filers and for married couples filing jointly with two children.

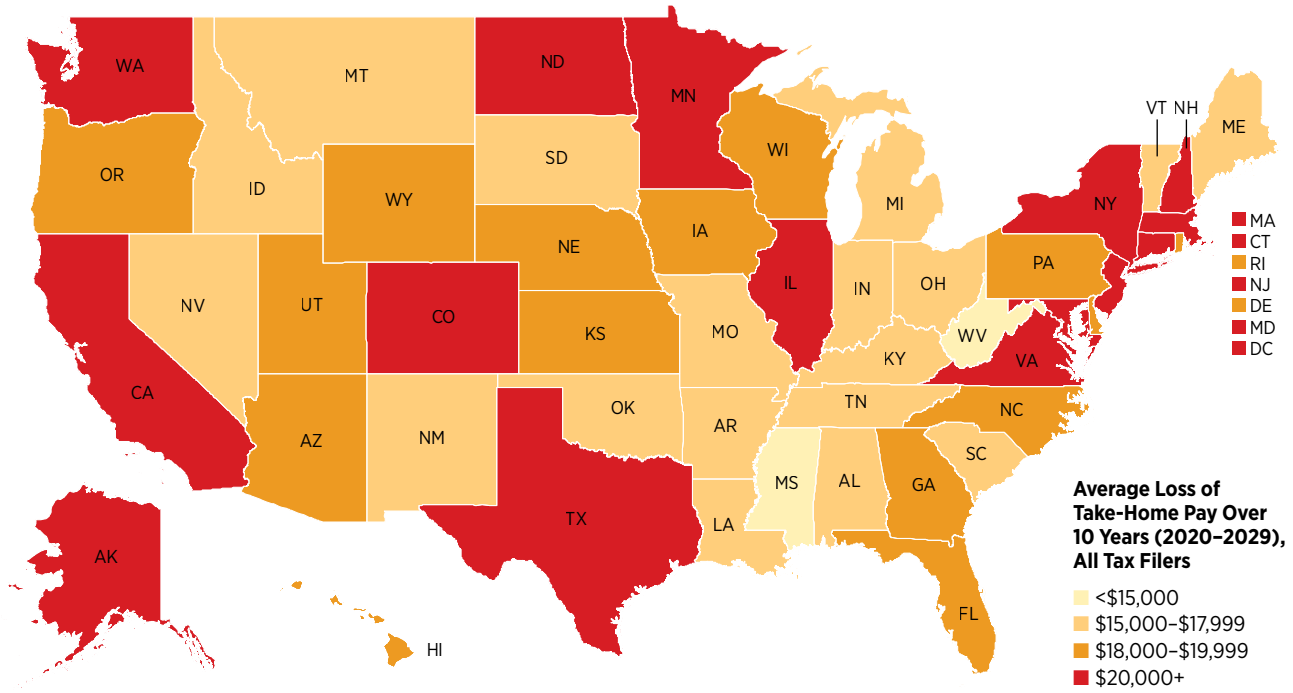
Lower Incomes in Every Congressional District

Repealing the TCJA would raise taxes on the average taxpayer in every state and congressional district.

1. Not One Penny, "Repeal the Trump Tax," <https://notonepenny.org/> (accessed October 4, 2018), and Aaron Blake, "Nancy Pelosi Keeps Giving the GOP Talking Points," *The Washington Post*, May 8, 2018, https://www.washingtonpost.com/news/the-fix/wp/2018/05/08/nancy-pelosi-keeps-gift-wrapping-talking-points-to-the-gop/?utm_term=.97f81e3403bf (accessed October 4, 2018).
2. Ryan Deto, "Pennsylvania Democrats Criticize the New Tax Cuts for Overwhelmingly Benefiting the Wealthy," *Pittsburgh City Paper*, February 28, 2018, <https://www.pghcitypaper.com/PolitiCrap/archives/2018/02/28/pennsylvania-democrats-criticize-the-new-tax-cuts-for-overwhelmingly-benefiting-the-wealthy> (accessed October 5, 2018).
3. Eric York, "Business Investment Increases by 39 Percent in Q1 2018," Tax Foundation, April 27, 2018, <https://taxfoundation.org/business-investment-increases-39-percent-q1-2018/> (accessed October 9, 2018), and Justin Fox, "Businesses Are Investing More in 2018, But It's No Boom," Bloomberg, July 26, 2018, <https://www.bloomberg.com/view/articles/2018-07-26/business-capital-spending-is-good-but-not-great> (accessed October 9, 2018).
4. Adam N. Michel, "Analysis of the 2017 Tax Cuts and Jobs Act," Heritage Foundation *Issue Brief* No. 4800, December 19, 2017, <https://www.heritage.org/taxes/report/analysis-the-2017-tax-cuts-and-jobs-act>.
5. Internal Revenue Service, "2007 Statistics of Income Public Use Tax File," <http://users.nber.org/~taxsim/gdb/gdb07.pdf> (accessed July 18, 2018).
6. Kevin Dayaratna, Parker Sheppard, and Adam N. Michel, "Tax Cuts in Every Congressional District in Every State," Heritage Foundation *Backgrounder* No. 3333, July 23, 2018, <https://www.heritage.org/taxes/report/tax-cuts-every-congressional-district-every-state>.

MAP 2

The Impact of Repealing the Tax Cuts and Jobs Act, by State



SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model (HFIITM) and an augmented Solow growth model.

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Incorporating the forgone economic benefits of the tax cuts over the following 10 years produces a more comprehensive picture of how repealing the law will harm Americans' incomes.

The average filer's lost take-home pay over the course of 10 years is quite substantial, ranging from \$7,660 in New York's 15th congressional district to \$59,633 in California's 18th congressional district. For married couples with two children, these values are even higher, ranging from \$10,585 to \$101,009 in these two districts. Map 1 and Appendix Table 1 show the changes in take-home pay as a result of repealing the TCJA on a district-by-district basis.

Looking at the estimates for states, lost take-home pay over 10 years for the average filer varies from \$14,188 for the state of Mississippi up to \$29,443 for the average filer in the District of Columbia. The lost after-tax income for married couples with two children is even larger. The foregone income over 10 years for a family of four ranges from \$21,339 in West Virginia to \$84,788 in the District of Columbia. Map 2 and Appendix Table 2 show the changes in take-

home pay as a result of repealing the TCJA on a state-by-state basis.

Conclusion

Americans should understand the economic stakes of fiscal policy decisions. If Congress were to repeal the TCJA or let it expire, the typical American family could lose income that could have been used toward the down payment on a home, daycare expenses, or college tuition. Moreover, repeal of the TCJA would lower after-tax incomes and limit economic opportunities for Americans across the country—not a select few.

A family's lost take-home pay would be larger than the additional amount owed to the federal government in individual income taxes. It would also include lower wages and other lost income as a result of the smaller economy. Repeal or expiration of the TCJA, especially the business reforms and lower corporate income tax rate, will reduce the incentive for saving and investment and limit Americans' future economic opportunity.

Some critics object to the TCJA on the grounds that it is projected to increase the federal budget deficit, which partially crowds out the increase in private investment. We agree that increases in the deficit are undesirable. However, instead of repealing the tax cuts, or rolling parts of them back, Congress should make the TCJA permanent and reduce the deficit by reducing spending to align with projected revenues. A balanced budget and lower tax rates will lead to a larger economy by both increasing the capital stock and allowing Americans to keep more of what they earn.

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APPENDIX TABLE 1

How Repealing the Tax Cuts and Jobs Act Would Affect Each Congressional District (Page 1 of 6)

AVERAGE CHANGE IN TAKE-HOME PAY OVER 10 YEARS (2020–2029)

District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	
ALABAMA			19	Zoe Lofgren	-\$29,284	-\$52,918
1	Bradley Byrne	-\$15,645	20	Jimmy Panetta	-\$20,920	-\$35,820
2	Martha Roby	-\$14,406	21	David Valadao	-\$10,981	-\$16,083
3	Mike Rogers	-\$14,151	22	Devin Nunes	-\$17,914	-\$29,295
4	Robert Aderholt	-\$13,935	23	Kevin McCarthy	-\$17,545	-\$27,380
5	Mo Brooks	-\$18,907	24	Salud Carbajal	-\$22,779	-\$37,461
6	Gary Palmer	-\$24,072	25	Steve Knight	-\$22,365	-\$37,745
7	Terri Sewell	-\$11,383	26	Julia Brownley	-\$25,627	-\$43,865
ALASKA			27	Judy Chu	-\$26,082	-\$44,921
1	Don Young	-\$22,751	28	Adam Schiff	-\$25,443	-\$46,832
ARIZONA			29	Tony Cárdenas	-\$12,327	-\$19,610
1	Tom O'Halleran	-\$17,231	30	Brad Sherman	-\$28,428	-\$51,342
2	Martha McSally	-\$18,139	31	Peter Aguilar	-\$16,129	-\$27,420
3	Raul Grijalva	-\$11,306	32	Grace Napolitano	-\$14,616	-\$23,491
4	Paul Gosar	-\$15,227	33	Ted Lieu	-\$51,753	-\$92,549
5	Andy Biggs	-\$23,307	34	Jimmy Gomez	-\$13,722	-\$23,262
6	David Schweikert	-\$30,344	35	Norma Torres	-\$12,081	-\$17,881
7	Ruben Gallego	-\$10,143	36	Raul Ruiz	-\$15,967	-\$24,665
8	Debbie Lesko	-\$19,138	37	Karen Bass	-\$22,529	-\$47,140
9	Kyrsten Sinema	-\$20,100	38	Linda Sánchez	-\$15,830	-\$25,458
ARKANSAS			39	Edward Royce	-\$25,511	-\$42,204
1	Rick Crawford	-\$12,880	40	Lucille Roybal-Allard	-\$9,450	-\$13,850
2	French Hill	-\$17,759	41	Mark Takano	-\$13,983	-\$21,767
3	Steve Womack	-\$18,381	42	Ken Calvert	-\$19,442	-\$28,719
4	Bruce Westerman	-\$12,754	43	Maxine Waters	-\$15,760	-\$28,926
CALIFORNIA			44	Nanette Barragán	-\$10,696	-\$16,251
1	Doug LaMalfa	-\$16,861	45	Mimi Walters	-\$35,868	-\$59,933
2	Jared Huffman	-\$32,535	46	J. Luis Correa	-\$13,195	-\$20,664
3	John Garamendi	-\$19,656	47	Alan Lowenthal	-\$19,315	-\$33,856
4	Tom McClintock	-\$27,381	48	Dana Rohrabacher	-\$33,464	-\$59,042
5	Mike Thompson	-\$22,853	49	Darrell Issa	-\$33,397	-\$55,400
6	Doris Matsui	-\$15,849	50	Duncan Hunter	-\$21,573	-\$33,310
7	Ami Bera	-\$22,099	51	Juan Vargas	-\$11,061	-\$15,804
8	Paul Cook	-\$13,586	52	Scott Peters	-\$36,126	-\$61,967
9	Jerry McNerney	-\$18,064	53	Susan Davis	-\$19,130	-\$31,006
10	Jeff Denham	-\$17,103	COLORADO			
11	Mark DeSaulnier	-\$35,685	1	Diana DeGette	-\$24,510	-\$48,624
12	Nancy Pelosi	-\$40,620	2	Jared Polis	-\$28,817	-\$49,119
13	Barbara Lee	-\$28,537	3	Scott Tipton	-\$17,517	-\$26,427
14	Jackie Speier	-\$39,394	4	Ken Buck	-\$25,700	-\$39,664
15	Eric Swalwell	-\$39,012	5	Doug Lamborn	-\$18,926	-\$28,475
16	Jim Costa	-\$11,705	6	Mike Coffman	-\$24,955	-\$42,607
17	Ro Khanna	-\$46,263	7	Ed Perlmutter	-\$19,687	-\$33,094
18	Anna Eshoo	-\$59,633	CONNECTICUT			
			1	John Larson	-\$22,817	-\$42,492
			2	Joe Courtney	-\$23,615	-\$39,472

APPENDIX TABLE 1

How Repealing the Tax Cuts and Jobs Act Would Affect Each Congressional District (Page 2 of 6)

AVERAGE CHANGE IN TAKE-HOME PAY OVER 10 YEARS (2020–2029)

District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	
CONNECTICUT (CONT.)			7	Robert Woodall	-\$22,667	-\$38,955
3	Rosa DeLauro	-\$21,731	8	Austin Scott	-\$14,024	-\$23,156
4	Jim Himes	-\$43,293	9	Doug Collins	-\$16,475	-\$24,526
5	Elizabeth Esty	-\$25,344	10	Jody Hice	-\$16,875	-\$27,790
DELAWARE			11	Barry Loudermilk	-\$25,431	-\$43,843
1	Lisa Blunt Rochester	-\$19,722	12	Rick Allen	-\$14,260	-\$24,176
DISTRICT OF COLUMBIA			13	David Scott	-\$13,708	-\$25,924
1	Eleanor Holmes Norton	-\$29,443	14	Tom Graves	-\$13,863	-\$20,484
FLORIDA			HAWAII			
1	Matt Gaetz	-\$17,069	1	Colleen Hanabusa	-\$20,383	-\$32,137
2	Neal Dunn	-\$15,421	2	Tulsi Gabbard	-\$17,591	-\$27,343
3	Ted Yoho	-\$16,605	IDAHO			
4	John Rutherford	-\$23,287	1	Raul Labrador	-\$16,526	-\$23,213
5	Al Lawson	-\$12,532	2	Mike Simpson	-\$16,418	-\$23,585
6	Ron DeSantis	-\$15,625	ILLINOIS			
7	Stephanie Murphy	-\$20,639	1	Bobby Rush	-\$16,588	-\$35,072
8	Bill Posey	-\$19,093	2	Robin Kelly	-\$12,804	-\$23,732
9	Darren Soto	-\$12,858	3	Daniel Lipinski	-\$19,414	-\$33,754
10	Val Demings	-\$16,118	4	Luis Gutierrez	-\$14,733	-\$26,926
11	Daniel Webster	-\$14,490	5	Mike Quigley	-\$27,169	-\$52,517
12	Gus Bilirakis	-\$18,245	6	Peter Roskam	-\$35,521	-\$60,377
13	Charlie Crist	-\$18,374	7	Danny Davis	-\$25,546	-\$60,339
14	Kathy Castor	-\$20,638	8	Raja Krishnamoorthi	-\$19,823	-\$32,123
15	Dennis Ross	-\$14,770	9	Jan Schakowsky	-\$29,789	-\$55,489
16	Vern Buchanan	-\$22,241	10	Bradley Schneider	-\$32,797	-\$58,749
17	Tom Rooney	-\$16,274	11	Bill Foster	-\$22,733	-\$39,843
18	Brian Mast	-\$23,751	12	Mike Bost	-\$15,413	-\$24,430
19	Francis Rooney	-\$26,516	13	Rodney Davis	-\$17,844	-\$29,351
20	Alcee Hastings	-\$12,548	14	Randy Hultgren	-\$27,921	-\$44,906
21	Lois Frankel	-\$23,027	15	John Shimkus	-\$14,966	-\$21,311
22	Ted Deutch	-\$25,368	16	Adam Kinzinger	-\$16,716	-\$25,307
23	Debbie Wasserman Schultz	-\$23,338	17	Cheri Bustos	-\$14,137	-\$21,739
24	Frederica Wilson	-\$11,420	18	Darin LaHood	-\$20,743	-\$32,129
25	Mario Diaz-Balart	-\$13,700	INDIANA			
26	Carlos Curbelo	-\$14,319	1	Peter Visclosky	-\$16,584	-\$27,151
27	Ileana Ros-Lehtinen	-\$26,026	2	Jackie Walorski	-\$15,217	-\$23,748
GEORGIA			3	Jim Banks	-\$15,534	-\$23,787
1	Buddy Carter	-\$15,893	4	Todd Rokita	-\$16,269	-\$24,458
2	Sanford Bishop	-\$11,945	5	Susan Brooks	-\$26,438	-\$45,068
3	Drew Ferguson	-\$18,201	6	Luke Messer	-\$15,069	-\$22,557
4	Henry Johnson	-\$13,638	7	André Carson	-\$12,407	-\$22,048
5	John Lewis	-\$21,914	8	Larry Bucshon	-\$15,350	-\$23,083
6	Karen Handel	-\$38,512	9	Trey Hollingsworth	-\$16,411	-\$25,043

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District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	District Number/ Representative	All Filers	Married Filing Jointly, 2 Children
IOWA			MICHIGAN		
1 Rod Blum	-\$17,241	-\$25,649	5 Katherine Clark	-\$35,844	-\$66,442
2 David Loebsack	-\$17,548	-\$26,689	6 Seth Moulton	-\$30,004	-\$53,705
3 David Young	-\$20,648	-\$33,027	7 Michael Capuano	-\$21,061	-\$47,201
4 Steve King	-\$16,729	-\$24,073	8 Stephen Lynch	-\$28,204	-\$52,607
KANSAS			9 William Keating	-\$22,593	-\$39,460
1 Roger Marshall	-\$14,371	-\$20,324	MICHIGAN		
2 Lynn Jenkins	-\$15,433	-\$22,974	1 Jack Bergman	-\$14,660	-\$21,223
3 Kevin Yoder	-\$27,274	-\$46,270	2 Bill Huizenga	-\$15,613	-\$24,100
4 Ron Estes	-\$17,078	-\$26,429	3 Justin Amash	-\$18,339	-\$30,245
KENTUCKY			4 John Moolenaar	-\$15,197	-\$22,160
1 James Comer	-\$13,121	-\$18,264	5 Daniel Kildee	-\$13,435	-\$21,573
2 S. Brett Guthrie	-\$14,292	-\$20,512	6 Fred Upton	-\$16,800	-\$26,763
3 John Yarmuth	-\$18,120	-\$34,435	7 Tim Walberg	-\$16,998	-\$25,520
4 Thomas Massie	-\$19,755	-\$31,430	8 Mike Bishop	-\$24,001	-\$40,080
5 Harold Rogers	-\$11,534	-\$15,321	9 Sander Levin	-\$18,059	-\$31,768
6 Andy Barr	-\$17,316	-\$28,058	10 Paul Mitchell	-\$17,849	-\$26,493
LOUISIANA			11 Dave Trott	-\$28,672	-\$47,116
1 Steve Scalise	-\$21,215	-\$37,095	12 Debbie Dingell	-\$18,691	-\$32,239
2 Cedric Richmond	-\$14,593	-\$31,909	13 (vacant)	-\$9,504	-\$16,056
3 Clay Higgins	-\$17,343	-\$30,262	14 Brenda Lawrence	-\$18,171	-\$41,738
4 Mike Johnson	-\$15,134	-\$25,089	MINNESOTA		
5 Ralph Abraham	-\$14,412	-\$24,476	1 Timothy Walz	-\$17,791	-\$27,618
6 Garret Graves	-\$19,919	-\$35,095	2 Jason Lewis	-\$24,780	-\$40,558
MAINE			3 Erik Paulsen	-\$33,151	-\$57,762
1 Chellie Pingree	-\$19,282	-\$30,928	4 Betty McCollum	-\$23,565	-\$44,489
2 Bruce Poliquin	-\$13,422	-\$18,877	5 Keith Ellison	-\$21,032	-\$42,192
MARYLAND			6 Tom Emmer	-\$21,079	-\$32,698
1 Andy Harris	-\$21,767	-\$35,892	7 Collin Peterson	-\$15,697	-\$22,430
2 C.A. Dutch Ruppersberger	-\$19,393	-\$35,868	8 Rick Nolan	-\$15,617	-\$22,588
3 John Sarbanes	-\$26,115	-\$50,757	MISSISSIPPI		
4 Anthony Brown	-\$19,987	-\$42,786	1 Trent Kelly	-\$13,800	-\$22,034
5 Steny Hoyer	-\$22,850	-\$41,519	2 Bennie Thompson	-\$11,277	-\$22,219
6 John Delaney	-\$26,967	-\$47,716	3 Gregg Harper	-\$16,771	-\$29,352
7 Elijah Cummings	-\$23,971	-\$55,233	4 Steven Palazzo	-\$14,762	-\$23,838
8 Jamie Raskin	-\$35,701	-\$65,453	MISSOURI		
MASSACHUSETTS			1 William Clay	-\$14,472	-\$31,682
1 Richard Neal	-\$17,323	-\$30,049	2 Ann Wagner	-\$30,541	-\$50,684
2 James McGovern	-\$22,483	-\$39,692	3 Blaine Luetkemeyer	-\$17,129	-\$25,552
3 Niki Tsongas	-\$25,713	-\$49,741	4 Vicky Hartzler	-\$14,524	-\$20,803
4 Joseph Kennedy III	-\$38,642	-\$69,035	5 Emanuel Cleaver	-\$15,415	-\$26,545
			6 Samuel Graves	-\$17,267	-\$25,573
			7 Billy Long	-\$14,417	-\$21,125
			8 Jason Smith	-\$12,748	-\$17,809

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How Repealing the Tax Cuts and Jobs Act Would Affect Each Congressional District (Page 4 of 6)

AVERAGE CHANGE IN TAKE-HOME PAY OVER 10 YEARS (2020–2029)

District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	
MONTANA			11	Daniel Donovan	-\$20,986	-\$34,533
1	Greg Gianforte	-\$16,800	12	Carolyn Maloney	-\$48,499	-\$99,230
NEBRASKA			13	Adriano Espaillat	-\$13,930	-\$33,595
1	Jeff Fortenberry	-\$17,271	14	Joseph Crowley	-\$12,562	-\$18,854
2	Don Bacon	-\$21,906	15	José Serrano	-\$7,660	-\$10,585
3	Adrian Smith	-\$14,959	16	Eliot Engel	-\$28,794	-\$67,767
NEVADA			17	Nita Lowey	-\$37,092	-\$67,948
1	Dina Titus	-\$11,968	18	Sean Patrick Maloney	-\$27,373	-\$48,249
2	Mark Amodei	-\$19,346	19	John Faso	-\$17,607	-\$26,724
3	Jacky Rosen	-\$22,272	20	Paul Tonko	-\$20,545	-\$36,217
4	Ruben Kihuen	-\$15,206	21	Elise Stefanik	-\$14,604	-\$20,925
NEW HAMPSHIRE			22	Claudia Tenney	-\$14,766	-\$22,569
1	Carol Shea-Porter	-\$22,557	23	Tom Reed	-\$14,961	-\$22,565
2	Ann Kuster	-\$22,355	24	John Katko	-\$17,340	-\$28,794
NEW JERSEY			25	(vacant)	-\$18,597	-\$33,271
1	Donald Norcross	-\$20,286	26	Brian Higgins	-\$15,149	-\$26,882
2	Frank LoBiondo	-\$17,726	27	Chris Collins	-\$18,937	-\$29,579
3	Tom MacArthur	-\$23,414	NORTH CAROLINA			
4	Chris Smith	-\$29,571	1	G.K. Butterfield	-\$14,941	-\$27,721
5	Josh Gottheimer	-\$36,620	2	George Holding	-\$21,539	-\$34,764
6	Frank Pallone	-\$24,981	3	Walter Jones	-\$14,310	-\$20,925
7	Leonard Lance	-\$44,586	4	David Price	-\$27,036	-\$50,377
8	Albio Sires	-\$19,566	5	Virginia Foxx	-\$16,494	-\$25,892
9	Bill Pascrell	-\$20,702	6	Mark Walker	-\$16,334	-\$26,306
10	Donald Payne	-\$17,491	7	David Rouzer	-\$15,860	-\$25,586
11	Rodney Frelinghuysen	-\$41,129	8	Richard Hudson	-\$15,574	-\$23,952
12	Bonnie Watson Coleman	-\$30,818	9	Robert Pittenger	-\$23,623	-\$42,241
NEW MEXICO			10	Patrick McHenry	-\$16,094	-\$25,544
1	Michelle Lujan Grisham	-\$17,333	11	Mark Meadows	-\$14,245	-\$20,664
2	Steve Pearce	-\$13,059	12	Alma Adams	-\$20,912	-\$42,707
3	Ben Lujan	-\$16,877	13	Ted Budd	-\$17,399	-\$29,626
NEW YORK			NORTH DAKOTA			
1	Lee Zeldin	-\$26,734	1	Kevin Cramer	-\$20,251	-\$31,759
2	Pete King	-\$22,686	OHIO			
3	Thomas Suozzi	-\$43,351	1	Steve Chabot	-\$20,995	-\$40,085
4	Kathleen Rice	-\$30,227	2	Brad Wenstrup	-\$20,484	-\$35,529
5	Gregory Meeks	-\$13,389	3	Joyce Beatty	-\$13,871	-\$26,594
6	Grace Meng	-\$16,767	4	Jim Jordan	-\$14,012	-\$21,059
7	Nydia Velázquez	-\$20,432	5	Robert Latta	-\$16,892	-\$26,535
8	Hakeem Jeffries	-\$15,037	6	Bill Johnson	-\$14,067	-\$19,595
9	Yvette Clarke	-\$16,479	7	Bob Gibbs	-\$15,103	-\$22,672
10	Jerrold Nadler	-\$44,534	8	Warren Davidson	-\$16,541	-\$26,383
			9	Marcy Kaptur	-\$13,692	-\$24,678
			10	Michael Turner	-\$16,429	-\$27,972
			11	Marcia Fudge	-\$16,011	-\$38,661

APPENDIX TABLE 1

How Repealing the Tax Cuts and Jobs Act Would Affect Each Congressional District (Page 5 of 6)

AVERAGE CHANGE IN TAKE-HOME PAY OVER 10 YEARS (2020–2029)

District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	District Number/ Representative	All Filers	Married Filing Jointly, 2 Children	
OHIO (CONT.)			2	Joe Wilson	-\$18,035	-\$29,895
12	Troy Balderson	-\$23,887	3	Jeff Duncan	-\$14,814	-\$23,027
13	Tim Ryan	-\$13,145	4	Trey Gowdy	-\$18,724	-\$31,343
14	David Joyce	-\$22,487	5	Ralph Norman	-\$15,932	-\$26,173
15	Steve Stivers	-\$18,564	6	James Clyburn	-\$12,207	-\$23,245
16	Jim Renacci	-\$19,713	7	Tom Rice	-\$13,959	-\$23,416
OKLAHOMA			SOUTH DAKOTA			
1	(vacant)	-\$20,693	1	Kristi Noem	-\$17,774	-\$27,380
2	Markwayne Mullin	-\$12,916	-\$17,774	-\$27,380		
3	Frank Lucas	-\$17,008	-\$17,774	-\$27,380		
4	Tom Cole	-\$16,575	-\$17,774	-\$27,380		
5	Steve Russell	-\$19,442	-\$17,774	-\$27,380		
OREGON			TENNESSEE			
1	Suzanne Bonamici	-\$26,056	1	Phil Roe	-\$13,734	-\$20,088
2	Greg Walden	-\$15,672	2	John Duncan	-\$18,393	-\$28,926
3	Earl Blumenauer	-\$19,720	3	Charles Fleischmann	-\$16,417	-\$25,381
4	Peter DeFazio	-\$16,043	4	Scott DesJarlais	-\$14,637	-\$21,687
5	Kurt Schrader	-\$20,282	5	Jim Cooper	-\$18,999	-\$36,352
PENNSYLVANIA			6	Diane Black	-\$15,842	-\$23,022
1	Brian Fitzpatrick	-\$29,213	7	Marsha Blackburn	-\$21,085	-\$32,541
2	Brendan Boyle	-\$11,311	8	David Kustoff	-\$20,793	-\$34,747
3	Dwight Evans	-\$17,987	9	Steve Cohen	-\$12,455	-\$30,403
4	(vacant)	-\$31,035	-\$12,455	-\$30,403		
5	(vacant)	-\$25,306	-\$12,455	-\$30,403		
6	(vacant)	-\$31,568	-\$12,455	-\$30,403		
7	(vacant)	-\$19,510	-\$12,455	-\$30,403		
8	Matt Cartwright	-\$15,017	-\$12,455	-\$30,403		
9	(vacant)	-\$15,758	-\$12,455	-\$30,403		
10	Scott Perry	-\$18,890	-\$12,455	-\$30,403		
11	Lloyd Smucker	-\$17,969	-\$12,455	-\$30,403		
12	Tom Marino	-\$15,336	-\$12,455	-\$30,403		
13	(vacant)	-\$14,647	-\$12,455	-\$30,403		
14	(vacant)	-\$18,695	-\$12,455	-\$30,403		
15	Glenn Thompson	-\$14,079	-\$12,455	-\$30,403		
16	Mike Kelly	-\$16,219	-\$12,455	-\$30,403		
17	Keith Rothfus/Conor Lamb	-\$23,949	-\$12,455	-\$30,403		
18	Mike Doyle	-\$18,262	-\$12,455	-\$30,403		
RHODE ISLAND			TEXAS			
1	David Cicilline	-\$19,277	1	Louie Gohmert	-\$16,007	-\$25,031
2	Jim Langevin	-\$19,473	2	Ted Poe	-\$30,826	-\$53,277
SOUTH CAROLINA			3	Sam Johnson	-\$34,724	-\$55,891
1	Mark Sanford	-\$22,968	4	John Ratcliffe	-\$17,117	-\$25,703
-\$22,968	-\$39,012		5	Jeb Hensarling	-\$15,672	-\$24,785
-\$22,968	-\$39,012		6	Joe Barton	-\$17,619	-\$28,831
-\$22,968	-\$39,012		7	John Culberson	-\$35,196	-\$65,508
-\$22,968	-\$39,012		8	Kevin Brady	-\$28,819	-\$47,152
-\$22,968	-\$39,012		9	Al Green	-\$13,977	-\$25,455
-\$22,968	-\$39,012		10	Michael McCaul	-\$25,747	-\$43,906
-\$22,968	-\$39,012		11	K. Michael Conaway	-\$19,056	-\$29,295
-\$22,968	-\$39,012		12	Kay Granger	-\$20,932	-\$33,872
-\$22,968	-\$39,012		13	Mac Thornberry	-\$16,120	-\$23,997
-\$22,968	-\$39,012		14	Randy Weber	-\$20,486	-\$35,142
-\$22,968	-\$39,012		15	Vicente Gonzalez	-\$12,912	-\$20,981
-\$22,968	-\$39,012		16	Beto O'Rourke	-\$12,617	-\$19,503
-\$22,968	-\$39,012		17	Bill Flores	-\$17,021	-\$28,436
-\$22,968	-\$39,012		18	Sheila Jackson Lee	-\$16,410	-\$31,957
-\$22,968	-\$39,012		19	Jodey Arrington	-\$15,725	-\$24,925
-\$22,968	-\$39,012		20	Joaquin Castro	-\$13,659	-\$23,038
-\$22,968	-\$39,012		21	Lamar Smith	-\$26,538	-\$45,476
-\$22,968	-\$39,012		22	Pete Olson	-\$34,122	-\$55,476
-\$22,968	-\$39,012		23	Will Hurd	-\$17,504	-\$28,752
-\$22,968	-\$39,012		24	Kenny Marchant	-\$28,398	-\$52,065
-\$22,968	-\$39,012		25	Roger Williams	-\$27,983	-\$44,939
-\$22,968	-\$39,012		26	Michael Burgess	-\$27,879	-\$45,399

NOTE: Incumbent Pennsylvania representatives are listed by the 2018 district they are running in.

APPENDIX TABLE 1

How Repealing the Tax Cuts and Jobs Act Would Affect Each Congressional District (Page 6 of 6)

AVERAGE CHANGE IN TAKE-HOME PAY OVER 10 YEARS (2020–2029)

District Number/ Representative	All Filers	Married Filing Jointly, 2 Children
TEXAS (CONT.)		
27 Michael Cloud	-\$16,423	-\$27,372
28 Henry Cuellar	-\$12,340	-\$19,222
29 Gene Green	-\$11,177	-\$16,531
30 Eddie Johnson	-\$13,289	-\$22,537
31 John Carter	-\$21,945	-\$34,400
32 Pete Sessions	-\$27,708	-\$50,523
33 Marc Veasey	-\$10,836	-\$16,893
34 Filemon Vela	-\$11,483	-\$18,306
35 Lloyd Doggett	-\$12,830	-\$21,106
36 Brian Babin	-\$19,272	-\$29,576
UTAH		
1 Rob Bishop	-\$18,619	-\$26,575
2 Chris Stewart	-\$18,134	-\$27,202
3 John Curtis	-\$21,656	-\$32,109
4 Mia Love	-\$17,593	-\$26,157
VERMONT		
1 Peter Welch	-\$17,430	-\$27,723
VIRGINIA		
1 Robert Wittman	-\$23,698	-\$37,727
2 Scott Taylor	-\$19,813	-\$32,949
3 Robert Scott	-\$14,442	-\$25,013
4 A. Donald McEachin	-\$16,282	-\$29,592
5 Thomas Garrett	-\$18,307	-\$28,903
6 Bob Goodlatte	-\$16,241	-\$25,139
7 David Brat	-\$24,525	-\$40,621
8 Don Beyer	-\$37,079	-\$72,152
9 Morgan Griffith	-\$13,721	-\$19,277
10 Barbara Comstock	-\$41,763	-\$69,506
11 Gerald Connolly	-\$35,523	-\$62,287

District Number/ Representative	All Filers	Married Filing Jointly, 2 Children
WASHINGTON		
1 Suzan DelBene	-\$33,445	-\$52,775
2 Rick Larsen	-\$19,826	-\$30,742
3 Jaime Herrera Beutler	-\$18,996	-\$27,794
4 Dan Newhouse	-\$15,724	-\$23,892
5 Cathy McMorris Rodgers	-\$17,223	-\$26,091
6 Derek Kilmer	-\$20,066	-\$30,273
7 Pramila Jayapal	-\$33,823	-\$64,268
8 David Reichert	-\$28,076	-\$45,029
9 Adam Smith	-\$28,113	-\$50,466
10 Denny Heck	-\$17,130	-\$25,385
WEST VIRGINIA		
1 David McKinley	-\$15,824	-\$23,058
2 Alex Mooney	-\$15,482	-\$22,608
3 Evan Jenkins	-\$12,894	-\$17,651
WISCONSIN		
1 Paul Ryan	-\$18,803	-\$29,793
2 Mark Pocan	-\$21,139	-\$35,217
3 Ron Kind	-\$15,557	-\$23,136
4 Gwen Moore	-\$14,305	-\$28,742
5 F. James Sensenbrenner	-\$23,176	-\$37,375
6 Glenn Grothman	-\$18,331	-\$28,014
7 Sean Duffy	-\$15,900	-\$22,699
8 Mike Gallagher	-\$17,516	-\$26,617
WYOMING		
1 Liz Cheney	-\$19,537	-\$28,914

SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model (HFIITM) and an augmented Solow growth model.

APPENDIX TABLE 2

How Repealing the Tax Cuts and Jobs Act Would Affect Each State

AVERAGE CHANGE IN TAKE-HOME PAY OVER 10 YEARS (2020–2029)

State	Senators	All Filers	Married Filing Jointly, 2 Children
Alabama	Richard Shelby and Doug Jones	-\$16,260	-\$26,758
Alaska	Dan Sullivan and Lisa Murkowski	-\$22,751	-\$38,197
Arizona	John McCain and Jeff Flake	-\$18,793	-\$30,743
Arkansas	Tom Cotton and John Boozman	-\$15,658	-\$24,323
California	Dianne Feinstein and Kamala Harris	-\$24,231	-\$42,003
Colorado	Michael Bennet and Cory Gardner	-\$23,034	-\$38,308
Connecticut	Richard Blumenthal and Chris Murphy	-\$27,406	-\$50,722
Delaware	Tom Carper and Chris Coons	-\$19,722	-\$33,797
D.C.	—	-\$29,443	-\$84,733
Florida	Bill Nelson and Marco Rubio	-\$18,423	-\$32,470
Georgia	Johnny Isakson and David Perdue	-\$18,792	-\$33,675
Hawaii	Brian Schatz and Mazie Hirono	-\$19,102	-\$29,935
Idaho	Mike Crapo and Jim Risch	-\$16,473	-\$23,391
Illinois	Richard Durbin and Tammy Duckworth	-\$21,693	-\$38,274
Indiana	Joe Donnelly and Todd Young	-\$16,659	-\$26,709
Iowa	Chuck Grassley and Joni Ernst	-\$18,101	-\$27,418
Kansas	Pat Roberts and Jerry Moran	-\$18,806	-\$29,479
Kentucky	Mitch McConnell and Rand Paul	-\$16,012	-\$24,759
Louisiana	Bill Cassidy and John Kennedy	-\$17,231	-\$30,969
Maine	Susan Collins and Angus King	-\$16,586	-\$25,235
Maryland	Ben Cardin and Chris Van Hollen	-\$24,621	-\$47,114
Massachusetts	Elizabeth Warren and Ed Markey	-\$26,998	-\$50,746
Michigan	Debbie Stabenow and Gary Peters	-\$17,805	-\$29,555
Minnesota	Amy Klobuchar and Tina Smith	-\$21,846	-\$36,368
Mississippi	Roger Wicker and Cindy Hyde-Smith	-\$14,188	-\$24,519
Missouri	Claire McCaskill and Roy Blunt	-\$17,380	-\$27,947
Montana	Jon Tester and Steve Daines	-\$16,800	-\$25,688
Nebraska	Deb Fischer and Ben Sasse	-\$18,208	-\$28,413
Nevada	Dean Heller and Catherine Cortez Masto	-\$17,410	-\$28,825
New Hampshire	Jeane Shaheen and Maggie Hassan	-\$22,458	-\$37,117
New Jersey	Bob Menendez and Cory Booker	-\$27,340	-\$50,633
New Mexico	Tom Udall and Martin Heinrich	-\$15,869	-\$26,024
New York	Chuck Schumer and Kirsten Gillibrand	-\$22,580	-\$41,343
North Carolina	Richard Burr and Thom Tillis	-\$18,222	-\$30,601
North Dakota	John Hoeven and Heidi Heitkamp	-\$20,251	-\$31,759
Ohio	Sherrrod Brown and Rob Portman	-\$17,333	-\$29,465
Oklahoma	Jim Inhofe and James Lankford	-\$17,544	-\$26,890
Oregon	Ron Wyden and Jeff Merkley	-\$19,648	-\$31,173
Pennsylvania	Bob Casey Jr. and Pat Toomey	-\$19,979	-\$33,940
Rhode Island	Jack Reed and Sheldon Whitehouse	-\$19,376	-\$35,205
South Carolina	Lindsey Graham and Tim Scott	-\$16,853	-\$28,647
South Dakota	John Thune and Mike Rounds	-\$17,774	-\$27,380
Tennessee	Lamar Alexander and Bob Corker	-\$16,952	-\$27,788
Texas	John Cornyn and Ted Cruz	-\$20,470	-\$35,135
Utah	Orrin Hatch and Mike Lee	-\$18,986	-\$28,072
Vermont	Patrick Leahy and Bernie Sanders	-\$17,430	-\$27,723
Virginia	Mark Warner and Tim Kaine	-\$24,445	-\$42,095
Washington	Patty Murray and Maria Cantwell	-\$23,664	-\$38,079
West Virginia	Joe Manchin and Shelley Moore Capito	-\$14,886	-\$21,339
Wisconsin	Ron Johnson and Tammy Baldwin	-\$18,201	-\$29,010
Wyoming	Mike Enzi and John Barrasso	-\$19,537	-\$28,914

SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model (HFIITM) and an augmented Solow growth model.