



What is in the

Build

Back

Better

Act ?

The Build Back Better Act includes spending on a wide variety of policy areas and this spending is mostly, but not fully, offset by other savings in the bill. The legislation includes support for families and lower-income households, funding for climate change, infrastructure and healthcare, and a range of other social investments and tax policy. [Here's what's included in the bill:](#)

Family Benefits

Universal pre-k; an affordable child care program; paid family and medical leave.

\$585 billion



Climate & Infrastructure

Investments in clean energy and climate resilience; clean energy and electric tax credits; clean fuel and vehicle tax credits.

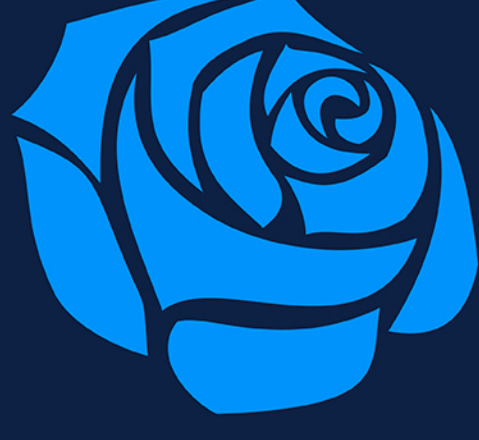
\$570 billion



Healthcare

Strengthen Medicaid home- and community-based services; Extend expanded Affordable Care Act premium tax credits; Medicare hearing benefit.

\$330 billion



Individual Tax Credits & Cuts

Extend increase in Child Tax Credit for one year; Extend expanded Earned Income Tax Credit for one year.

\$215 billion

Immigration Reform

Deportation protection and work permits for undocumented immigrants; allow individuals to pay to access green cards faster; make unused visas from past years available.

\$110 billion



Other Spending & Tax Cuts

Build and support affordable housing; increase higher education and workforce spending.

\$340 billion



The Build Back Better Act would be mostly paid for with offsets that are primarily focused on tax increases for the wealthy and large corporations:

Offset

Includes Changes Like ...

Savings *

Increase Corporate Taxes

▶ 15 percent domestic minimum tax on large corporations; 15 percent global minimum tax; 1 percent surcharge on corporate stock buybacks.

▶ **\$830 billion**

Increase Individual Taxes on High Earners

▶ Expand the 3.8 percent net investment income tax; 5 percent surtax on income above \$10 million; 8 percent surtax on income above \$25 million.

▶ **\$640 billion**

Healthcare Savings

▶ Repeal Trump Administration drug rebate rule; prescription drug reforms.

▶ **\$325 billion**

Other Revenue

▶ Reduce the tax gap by funding IRS and other measures; reinstate superfund taxes on oil; expand nicotine taxes; reform tax treatment of retirement accounts.

▶ **\$195 billion**

* CRFB separates the costs and savings that would result from proposed changes to the state and local tax deduction (SALT). By contrast, this analysis groups all proposed SALT changes together as a \$15 billion offset in other Revenue.