

**Table T18-0002**  
**Impact on the Number of Itemizers of H.R.1, The Tax Cuts and Jobs Act (TCJA)**  
**By Filing Status and Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentiles <sup>2,3</sup>	Tax Units		Itemizers under Pre-TCJA Law											
	Number (thousands)	Percent of total	All Tax Units			Single			Married Filing Joint			Head of Household		
			Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)
Lowest Quintile	39,180	22.2	170	0.4	13,470	120	0.5	12,670	*	**	**	30	0.4	14,970
Second Quintile	37,020	21.0	1,710	4.6	17,060	700	3.1	13,550	480	7.0	23,680	450	6.3	16,420
Third Quintile	35,060	19.9	6,530	18.6	18,290	2,650	14.7	15,090	2,490	21.9	22,180	1,160	23.7	17,940
Fourth Quintile	32,600	18.5	14,280	43.8	21,000	4,780	37.2	16,260	7,690	47.2	24,200	1,400	51.3	21,230
Top Quintile	31,130	17.7	23,830	76.5	40,420	6,770	70.9	29,430	15,670	79.2	45,180	990	79.2	34,540
All	176,100	100.0	46,520	26.4	30,400	15,030	16.7	21,840	26,330	44.1	36,490	4,030	17.3	22,980
<b>Addendum</b>														
80-90	15,920	9.0	10,670	67.0	24,970	3,270	60.8	20,030	6,660	70.1	27,470	550	72.4	25,210
90-95	7,840	4.5	6,400	81.6	30,390	1,870	79.2	23,880	4,140	82.5	33,390	280	84.8	30,630
95-99	5,990	3.4	5,490	91.7	44,850	1,370	90.1	34,250	3,900	92.2	48,780	130	92.9	46,090
Top 1 Percent	1,390	0.8	1,280	92.1	199,990	260	89.7	161,890	960	92.3	203,770	30	100.0	209,480
Top 0.1 Percent	140	0.1	130	92.9	962,030	30	100.0	663,620	90	90.0	1,012,790	*	**	**

Expanded Cash Income Percentiles <sup>2,3</sup>	Tax Units		Itemizers under Current Law											
	Number (thousands)	Percent of total	All Tax Units			Single			Married Filing Joint			Head of Household		
			Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)
Lowest Quintile	39,180	22.2	40	0.1	16,060	40	0.2	15,550	*	**	**	*	**	**
Second Quintile	37,020	21.0	380	1.0	22,360	210	0.9	18,220	80	1.2	35,530	50	0.7	21,930
Third Quintile	35,060	19.9	1,770	5.0	24,330	940	5.2	20,150	470	4.1	32,970	290	5.9	24,860
Fourth Quintile	32,600	18.5	4,650	14.3	26,920	1,990	15.5	20,870	1,980	12.1	33,770	520	19.0	26,410
Top Quintile	31,130	17.7	12,450	40.0	41,400	4,470	46.8	29,260	7,210	36.5	48,750	550	44.0	35,650
All	176,100	100.0	19,280	10.9	35,930	7,650	8.5	25,590	9,740	16.3	44,860	1,400	6.0	29,530
<b>Addendum</b>														
80-90	15,920	9.0	4,530	28.5	28,610	1,950	36.2	22,420	2,260	23.8	33,980	250	32.9	28,790
90-95	7,840	4.5	3,340	42.6	31,230	1,250	53.0	24,500	1,850	36.9	36,070	180	54.5	30,420
95-99	5,990	3.4	3,510	58.6	39,170	1,030	67.8	30,410	2,320	54.8	43,340	100	71.4	38,960
Top 1 Percent	1,390	0.8	1,070	77.0	134,860	230	79.3	107,170	790	76.0	136,630	20	66.7	148,870
Top 0.1 Percent	140	0.1	120	85.7	629,920	30	100.0	484,840	80	80.0	640,910	*	**	**

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Current law includes the provisions in H.R.1, The Tax Cuts and Jobs Act, signed by the President on December 22, 2017. Excludes effects of repealing the ACA's Individual Shared Responsibility Payment (i.e., individual mandate).

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are(in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.