

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2024 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	0.7	0.7	3.6	3.6
Second Quintile	1.2	98.8	0.0	0.2	*	0.1	3.4	3.4	8.3	8.3
Middle Quintile	5.8	94.2	0.0	1.7	30	0.2	10.1	10.0	14.1	14.1
Fourth Quintile	13.0	87.0	0.1	5.3	110	0.4	18.5	18.4	18.0	18.0
Top Quintile	30.8	69.2	0.7	92.7	2,330	1.9	67.0	67.4	25.4	25.9
All	7.9	92.1	0.4	100.0	340	1.4	100.0	100.0	20.0	20.3
Addendum										
80-90	21.6	78.4	0.1	5.4	260	0.5	14.7	14.6	20.9	21.0
90-95	28.0	72.0	0.2	5.3	530	0.7	11.3	11.2	23.0	23.1
95-99	47.6	52.5	0.4	12.3	1,610	1.0	16.5	16.4	25.4	25.6
Top 1 Percent	77.2	22.8	1.8	69.8	37,750	4.0	24.5	25.1	31.0	32.2
Top 0.1 Percent	90.3	9.7	2.6	47.3	249,300	5.5	12.1	12.5	31.6	33.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2024 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	48,250	26.0	18,900	4.0	690	0.7	18,220	4.8	3.6
Second Quintile	40,810	22.0	45,700	8.2	3,780	3.4	41,920	9.4	8.3
Middle Quintile	38,220	20.6	85,000	14.3	11,970	10.1	73,030	15.4	14.1
Fourth Quintile	30,860	16.7	152,080	20.7	27,310	18.5	124,780	21.2	18.0
Top Quintile	25,430	13.7	471,570	52.8	119,890	67.0	351,680	49.2	25.4
All	185,290	100.0	122,650	100.0	24,550	100.0	98,100	100.0	20.0
Addendum									
80-90	13,020	7.0	246,000	14.1	51,500	14.7	194,500	13.9	20.9
90-95	6,360	3.4	352,110	9.9	80,860	11.3	271,250	9.5	23.0
95-99	4,870	2.6	606,090	13.0	153,800	16.5	452,300	12.1	25.4
Top 1 Percent	1,180	0.6	3,050,320	15.8	945,340	24.5	2,104,980	13.7	31.0
Top 0.1 Percent	120	0.1	14,319,000	7.6	4,526,310	12.1	9,792,690	6.5	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

For more information on TPC's baseline definitions, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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 breaks are (in 2023 dollars): 20% \$30,300; 40% \$59,100; 60% \$106,600; 80% \$194,700; 90% \$283,400; 95% \$409,500; 99% \$974,300; 99.9% \$4,331,000.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2024 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.1	0.1	0.1	0.3	0.3
Second Quintile	0.6	99.4	0.0	0.1	*	0.1	2.6	2.6	7.3	7.3
Middle Quintile	3.7	96.4	0.0	0.8	10	0.1	8.1	8.0	12.8	12.8
Fourth Quintile	10.6	89.4	0.1	4.4	80	0.4	17.6	17.4	17.5	17.5
Top Quintile	28.9	71.1	0.6	94.6	1,870	1.9	71.5	71.8	25.1	25.6
All	7.9	92.1	0.4	100.0	340	1.4	100.0	100.0	20.0	20.3
Addendum										
80-90	19.8	80.2	0.1	5.4	210	0.5	15.8	15.7	20.8	20.9
90-95	29.3	70.7	0.2	5.4	420	0.6	12.2	12.1	22.7	22.8
95-99	42.3	57.8	0.4	13.2	1,350	1.0	17.8	17.7	25.0	25.2
Top 1 Percent	71.4	28.6	1.7	70.6	30,770	3.9	25.7	26.3	30.8	32.0
Top 0.1 Percent	88.7	11.4	2.5	49.1	215,500	5.5	12.6	13.1	31.6	33.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2024 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	39,880	21.5	18,000	3.2	50	0.1	17,950	3.9	0.3
Second Quintile	39,090	21.1	40,970	7.1	3,010	2.6	37,970	8.2	7.3
Middle Quintile	37,770	20.4	75,930	12.6	9,690	8.1	66,240	13.8	12.8
Fourth Quintile	34,570	18.7	132,550	20.2	23,140	17.6	109,420	20.8	17.5
Top Quintile	32,260	17.4	401,160	56.9	100,790	71.5	300,380	53.3	25.1
All	#####	100.0	122,650	100.0	24,550	100.0	98,100	100.0	20.0
Addendum									
80-90	16,440	8.9	210,280	15.2	43,700	15.8	166,580	15.1	20.8
90-95	8,120	4.4	302,590	10.8	68,540	12.2	234,050	10.5	22.7
95-99	6,230	3.4	519,210	14.2	129,700	17.8	389,510	13.4	25.0
Top 1 Percent	1,460	0.8	2,588,110	16.7	797,330	25.7	1,790,790	14.4	30.8
Top 0.1 Percent	150	0.1	12,447,950	8.0	3,933,860	12.6	8,514,090	6.8	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

For more information on TPC's baseline definitions, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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 resulting percentile breaks are (in 2023 dollars): 20% \$21,400; 40% \$41,400; 60% \$71,600; 80% \$119,800; 90% \$173,800; 95% \$245,800; 99% \$568,300; 99.9% \$2,504,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2024¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.0	1.5	1.4	4.6	4.7
Second Quintile	0.6	99.4	0.0	0.2	*	0.1	5.6	5.6	9.2	9.2
Middle Quintile	3.5	96.5	0.0	1.6	10	0.1	13.3	13.2	13.8	13.8
Fourth Quintile	11.0	89.0	0.1	8.3	70	0.4	22.3	22.2	18.6	18.7
Top Quintile	32.8	67.2	0.6	89.8	1,140	1.7	57.0	57.4	25.7	26.1
All	6.2	93.8	0.3	100.0	140	1.1	100.0	100.0	18.8	19.0
Addendum										
80-90	24.9	75.1	0.2	9.2	210	0.6	15.4	15.4	22.0	22.2
90-95	38.2	61.8	0.3	8.3	430	0.9	10.5	10.5	23.3	23.5
95-99	42.8	57.2	0.4	14.3	1,050	1.1	13.9	13.9	25.8	26.1
Top 1 Percent	65.5	34.5	1.8	58.1	20,310	3.7	17.3	17.7	32.5	33.7
Top 0.1 Percent	85.0	15.0	2.8	41.9	156,500	5.5	8.3	8.6	33.5	35.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2024¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,840	27.4	14,590	5.9	680	1.5	13,920	6.9	4.6
Second Quintile	22,370	23.7	32,860	11.4	3,030	5.6	29,830	12.8	9.2
Middle Quintile	19,820	21.0	58,780	18.1	8,090	13.3	50,690	19.3	13.8
Fourth Quintile	14,930	15.8	97,200	22.6	18,060	22.3	79,150	22.7	18.6
Top Quintile	10,280	10.9	260,920	41.7	67,030	57.0	193,890	38.2	25.7
All	94,250	100.0	68,180	100.0	12,810	100.0	55,360	100.0	18.8
Addendum									
80-90	5,610	6.0	150,970	13.2	33,270	15.4	117,700	12.6	22.0
90-95	2,500	2.7	217,560	8.5	50,600	10.5	166,960	8.0	23.3
95-99	1,790	1.9	361,900	10.1	93,330	13.9	268,570	9.2	25.8
Top 1 Percent	370	0.4	1,715,580	10.0	557,180	17.3	1,158,400	8.3	32.5
Top 0.1 Percent	40	0.0	8,496,190	4.6	2,849,790	8.3	5,646,410	3.8	33.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

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(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

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(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 resulting percentile breaks are (in 2023 dollars): 20% \$21,400; 40% \$41,400; 60% \$71,600; 80% \$119,800; 90% \$173,800; 95% \$245,800; 99% \$568,300; 99.9% \$2,504,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2024¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.0	0.1	0.1	1.2	1.2
Second Quintile	0.6	99.4	0.0	0.0	*	0.1	1.0	0.9	6.0	6.0
Middle Quintile	3.6	96.4	0.0	0.5	20	0.2	4.8	4.7	11.7	11.7
Fourth Quintile	9.8	90.2	0.1	3.0	90	0.3	14.9	14.7	16.6	16.7
Top Quintile	26.6	73.4	0.6	96.4	2,190	1.9	79.1	79.4	24.9	25.3
All	11.5	88.5	0.4	100.0	710	1.5	100.0	100.0	21.3	21.6
Addendum										
80-90	16.3	83.7	0.1	4.3	200	0.4	16.2	16.1	20.2	20.3
90-95	24.5	75.6	0.2	4.8	430	0.6	13.4	13.3	22.5	22.6
95-99	42.0	58.0	0.3	13.6	1,490	1.0	20.4	20.3	24.7	25.0
Top 1 Percent	74.2	25.8	1.7	73.7	33,280	3.9	29.0	29.7	30.5	31.6
Top 0.1 Percent	91.3	8.7	2.5	49.5	228,420	5.5	13.6	14.2	31.3	33.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2024¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,810	10.4	23,970	1.2	300	0.1	23,670	1.5	1.2
Second Quintile	8,950	13.7	53,460	3.4	3,190	1.0	50,270	4.0	6.0
Middle Quintile	12,370	19.0	99,380	8.7	11,580	4.8	87,800	9.8	11.7
Fourth Quintile	16,340	25.0	164,940	19.1	27,430	14.9	137,510	20.2	16.6
Top Quintile	20,260	31.0	472,720	67.7	117,600	79.1	355,120	64.6	24.9
All	65,280	100.0	216,640	100.0	46,140	100.0	170,500	100.0	21.3
Addendum									
80-90	9,840	15.1	245,770	17.1	49,710	16.2	196,060	17.3	20.2
90-95	5,200	8.0	346,880	12.7	77,880	13.4	269,010	12.6	22.5
95-99	4,200	6.4	590,850	17.6	146,080	20.4	444,780	16.8	24.7
Top 1 Percent	1,020	1.6	2,820,790	20.3	858,900	29.0	1,961,890	18.0	30.5
Top 0.1 Percent	100	0.2	13,182,330	9.3	4,119,670	13.6	9,062,660	8.1	31.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

For more information on TPC's baseline definitions, see

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(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

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(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 resulting percentile breaks are (in 2023 dollars): 20% \$21,400; 40% \$41,400; 60% \$71,600; 80% \$119,800; 90% \$173,800; 95% \$245,800; 99% \$568,300; 99.9% \$2,504,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2024¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.0	-8.1	-8.0	-10.4	-10.4
Second Quintile	0.3	99.7	0.0	0.4	*	0.0	7.9	7.9	4.9	4.9
Middle Quintile	3.7	96.3	0.0	4.4	10	0.1	24.2	24.1	12.7	12.7
Fourth Quintile	12.4	87.6	0.1	18.2	100	0.4	29.7	29.7	18.5	18.6
Top Quintile	36.0	64.1	0.4	77.0	970	1.0	46.2	46.4	25.7	26.0
All	4.0	96.0	0.1	100.0	60	0.6	100.0	100.0	13.0	13.1
Addendum										
80-90	29.9	70.1	0.2	13.0	260	0.6	14.0	14.0	21.9	22.0
90-95	42.6	57.4	0.2	8.1	420	0.7	7.4	7.4	22.4	22.5
95-99	48.9	51.1	0.4	12.2	1,480	1.1	6.7	6.7	26.4	26.6
Top 1 Percent	62.5	37.5	0.7	43.7	18,080	1.5	18.1	18.3	31.6	32.1
Top 0.1 Percent	83.9	16.1	0.7	28.5	129,000	1.4	12.4	12.5	32.0	32.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2024¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,910	30.8	24,930	10.1	-2,600	-8.1	27,530	12.8	-10.4
Second Quintile	7,080	31.5	51,070	21.1	2,490	7.9	48,580	23.1	4.9
Middle Quintile	4,790	21.3	88,240	24.7	11,220	24.2	77,030	24.8	12.7
Fourth Quintile	2,530	11.3	140,510	20.8	26,050	29.7	114,460	19.5	18.5
Top Quintile	1,080	4.8	369,800	23.3	95,050	46.2	274,750	19.9	25.7
All	22,450	100.0	76,260	100.0	9,890	100.0	66,370	100.0	13.0
Addendum									
80-90	670	3.0	210,760	8.3	46,100	14.0	164,670	7.4	21.9
90-95	260	1.2	282,730	4.3	63,190	7.4	219,540	3.8	22.4
95-99	110	0.5	501,980	3.3	132,260	6.7	369,720	2.8	26.4
Top 1 Percent	30	0.2	3,880,150	7.4	1,227,680	18.1	2,652,470	5.8	31.6
Top 0.1 Percent	*	0.0	28,600,480	5.0	9,152,640	12.4	19,447,830	3.9	32.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

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For more information on TPC's baseline definitions, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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 resulting percentile breaks are (in 2023 dollars): 20% \$21,400; 40% \$41,400; 60% \$71,600; 80% \$119,800; 90% \$173,800; 95% \$245,800; 99% \$568,300; 99.9% \$2,504,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2024 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.0	-1.4	-1.3	-8.8	-8.8
Second Quintile	0.7	99.3	0.0	0.1	*	0.1	1.9	1.9	5.9	5.9
Middle Quintile	4.0	96.0	0.0	0.9	20	0.1	7.7	7.6	13.7	13.7
Fourth Quintile	12.8	87.3	0.1	5.1	120	0.4	18.2	18.0	18.8	18.9
Top Quintile	36.1	63.9	0.6	93.8	2,320	1.6	73.4	73.6	26.3	26.7
All	10.0	90.0	0.3	100.0	450	1.3	100.0	100.0	20.9	21.1
Addendum										
80-90	24.3	75.7	0.1	5.8	280	0.5	15.8	15.7	22.1	22.2
90-95	36.2	63.8	0.2	6.0	610	0.6	11.9	11.9	23.8	24.0
95-99	54.6	45.4	0.4	16.8	2,080	1.1	18.5	18.4	26.3	26.6
Top 1 Percent	80.7	19.3	1.4	65.2	31,790	3.0	27.2	27.7	31.2	32.1
Top 0.1 Percent	92.1	7.9	1.9	41.5	207,300	4.1	12.8	13.1	31.4	32.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2024 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,050	21.5	25,790	3.2	-2,260	-1.4	28,050	4.4	-8.8
Second Quintile	10,890	21.2	55,350	6.8	3,240	1.9	52,110	8.1	5.9
Middle Quintile	9,910	19.3	104,820	11.7	14,340	7.7	90,490	12.8	13.7
Fourth Quintile	9,820	19.1	182,790	20.2	34,370	18.2	148,410	20.7	18.8
Top Quintile	9,410	18.3	549,910	58.2	144,640	73.4	405,270	54.2	26.3
All	51,340	100.0	173,110	100.0	36,120	100.0	136,990	100.0	20.9
Addendum									
80-90	4,740	9.2	280,430	15.0	61,880	15.8	218,560	14.7	22.1
90-95	2,320	4.5	400,830	10.5	95,550	11.9	305,280	10.1	23.8
95-99	1,880	3.7	693,040	14.6	182,450	18.5	510,590	13.6	26.3
Top 1 Percent	480	0.9	3,387,740	18.2	1,056,360	27.2	2,331,370	15.8	31.2
Top 0.1 Percent	50	0.1	16,182,000	8.5	5,086,960	12.8	11,095,040	7.3	31.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

For more information on TPC's baseline definitions, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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 resulting percentile breaks are (in 2023 dollars): 20% \$21,400; 40% \$41,400; 60% \$71,600; 80% \$119,800; 90% \$173,800; 95% \$245,800; 99% \$568,300; 99.9% \$2,504,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T23-0065
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2024 ¹
Detail Table - Older Adults

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁶	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	100.0	0.0	0.0	0	0.0	0.2	0.2	1.2	1.2
Second Quintile	0.5	99.5	0.0	0.1	*	0.1	1.8	1.7	3.1	3.1
Middle Quintile	3.5	96.5	0.0	0.7	10	0.3	6.6	6.5	6.8	6.8
Fourth Quintile	10.6	89.5	0.1	3.7	90	0.6	14.4	14.2	11.7	11.8
Top Quintile	23.9	76.1	0.9	95.4	2,750	3.1	76.4	76.8	23.0	23.7
All	6.2	93.8	0.5	100.0	410	2.4	100.0	100.0	15.8	16.2
Addendum										
80-90	16.3	83.7	0.1	4.0	220	0.7	13.3	13.1	15.9	16.0
90-95	22.5	77.5	0.2	3.0	370	0.7	10.0	9.9	18.4	18.6
95-99	34.3	65.7	0.4	9.4	1,420	1.4	16.9	16.7	22.1	22.4
Top 1 Percent	68.4	31.6	2.3	78.9	43,130	5.3	36.1	37.2	30.6	32.2
Top 0.1 Percent	89.0	11.0	3.3	59.0	258,110	7.0	20.5	21.4	31.7	34.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2024 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	9,160	18.3	17,680	3.1	210	0.2	17,470	3.6	1.2
Second Quintile	12,870	25.7	37,860	9.2	1,160	1.8	36,700	10.6	3.1
Middle Quintile	11,640	23.2	70,050	15.4	4,780	6.6	65,280	17.0	6.8
Fourth Quintile	8,590	17.2	120,170	19.5	14,070	14.4	106,100	20.4	11.7
Top Quintile	7,110	14.2	392,740	52.7	90,120	76.4	302,610	48.3	23.0
All	50,090	100.0	105,810	100.0	16,760	100.0	89,050	100.0	15.8
Addendum									
80-90	3,700	7.4	188,990	13.2	30,080	13.3	158,900	13.2	15.9
90-95	1,680	3.4	272,710	8.6	50,230	10.0	222,480	8.4	18.4
95-99	1,360	2.7	474,020	12.1	104,660	16.9	369,360	11.2	22.1
Top 1 Percent	380	0.8	2,649,910	18.7	809,540	36.1	1,840,370	15.5	30.6
Top 0.1 Percent	50	0.1	11,561,320	10.2	3,670,130	20.5	7,891,190	8.3	31.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

Note: Tax units in which either the primary individual (or secondary individual in a married couple) is age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

For more information on TPC's baseline definitions, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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

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(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 resulting percentile breaks are (in 2023 dollars): 20% \$21,400; 40% \$41,400; 60% \$71,600; 80% \$119,800; 90% \$173,800; 95% \$245,800; 99% \$568,300; 99.9% \$2,504,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

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(6) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(7) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.