

**Deduction for Medical and Dental Expenses:  
Number of Returns and Amount of Deduction, 1980-2021**

Year	Medical and dental expenses deduction after subtracting AGI limitation		
	Number of returns	Amount (\$ millions)	Average amount of deduction per return (\$)
1980	19,458,318	\$14,972	\$769
1981	21,140,980	\$17,879	\$846
1982	21,981,569	\$21,705	\$987
1983	9,720,440	\$18,074	\$1,859
1984	10,675,247	\$21,450	\$2,009
1985	10,777,296	\$22,926	\$2,127
1986	10,541,784	\$25,112	\$2,382
1987	5,356,057	\$17,152	\$3,202
1988	4,810,032	\$17,994	\$3,741
1989	5,128,338	\$20,921	\$4,079
1990	5,090,958	\$21,457	\$4,215
1991	5,338,966	\$23,726	\$4,444
1992	5,507,781	\$25,747	\$4,675
1993	5,489,587	\$26,510	\$4,829
1994	5,229,251	\$26,378	\$5,044
1995	5,351,066	\$26,964	\$5,039
1996	5,397,041	\$27,002	\$5,003
1997	5,256,149	\$29,284	\$5,571
1998	5,559,653	\$31,984	\$5,753
1999	5,884,418	\$35,376	\$6,012
2000	6,513,104	\$39,251	\$6,026
2001	7,571,522	\$47,072	\$6,217
2002	8,547,481	\$52,276	\$6,116
2003	8,678,320	\$56,007	\$6,454
2004	9,530,675	\$61,503	\$6,453
2005	9,917,189	\$67,354	\$6,792
2006	10,208,792	\$70,704	\$6,926
2007	10,520,269	\$76,347	\$7,257
2008	10,155,306	\$76,387	\$7,522
2009	10,090,297	\$79,866	\$7,915
2010	10,431,416	\$85,337	\$8,181
2011	10,382,559	\$84,873	\$8,175
2012	10,215,951	\$85,313	\$8,351
2013	8,997,721	\$84,507	\$9,392
2014	8,606,481	\$83,812	\$9,738
2015	8,776,985	\$86,931	\$9,904
2016	8,934,264	\$90,195	\$10,095
2017	10,171,257	\$102,533	\$10,081
2018	4,598,812	\$78,497	\$17,069
2019	4,411,806	\$79,060	\$17,920
2020	3,941,813	\$77,248	\$19,597
2021	3,693,434	\$75,886	\$20,546

Source: IRS, Statistics of Income, Tax Stats - Individual Income Tax Returns Publication 1304. November 2023.

Table 2.1

<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304>