

Table T16-0069

Number of Tax Units Who Itemize Under Current Law and Without Selected Itemized Deductions, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units (thousands)	Tax Units with Itemized Deductions							
		Current Law		Without the State and Local Tax Deduction ³		Without the Mortgage Interest Deduction		Without the Charitable Deduction	
		Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class
Less than 10	14,758	*	**	*	**	*	**	*	**
10-20	26,122	247	0.9	163	0.6	120	0.5	219	0.8
20-30	21,947	641	2.9	469	2.1	402	1.8	537	2.4
30-40	16,083	1,366	8.5	927	5.8	771	4.8	1,175	7.3
40-50	13,260	1,881	14.2	1,165	8.8	1,046	7.9	1,566	11.8
50-75	23,778	5,902	24.8	3,730	15.7	3,460	14.6	4,986	21.0
75-100	15,921	6,259	39.3	3,690	23.2	3,839	24.1	5,191	32.6
100-125	10,770	5,423	50.4	2,987	27.7	3,346	31.1	4,441	41.2
125-150	7,465	4,693	62.9	2,489	33.3	2,726	36.5	3,971	53.2
150-175	5,162	3,766	73.0	1,901	36.8	2,360	45.7	3,265	63.3
175-200	3,785	3,044	80.4	1,624	42.9	2,082	55.0	2,675	70.7
200-500	10,217	9,067	88.7	5,767	56.4	7,479	73.2	8,392	82.1
500-1,000	1,302	1,223	93.9	863	66.3	1,145	87.9	1,143	87.8
More than 1,000	695	637	91.6	396	57.0	615	88.4	596	85.7
All	172,532	44,147	25.6	26,172	15.2	29,391	17.0	38,156	22.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

* Fewer than 0.05

** Insufficient data

(1) Calendar year.

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

<http://www.taxpolicycenter.org/resources/income-measure-used-distributional-analyses-tax-policy-center>

(3) The state and local tax deduction includes state and local income, sales, and real estate taxes.