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Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
All Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	*	**	0	0	0	0	0	0
10-20	80	580	90	1,250	10	310	*	**	*	**	0	0
20-30	180	1,500	350	5,120	10	430	10	350	0	0	0	0
30-40	350	2,880	690	10,320	100	3,000	20	1,270	*	**	*	**
40-50	500	4,170	990	15,230	160	5,300	20	1,130	*	**	0	0
50-75	1,310	11,070	3,880	60,430	630	20,110	60	4,080	10	870	10	1,610
75-100	720	6,150	4,400	149,150	1,070	34,890	120	7,730	10	1,730	*	**
100-200	620	5,340	11,900	211,090	5,090	168,490	660	42,360	50	5,700	*	**
200-500	70	530	3,060	59,840	4,740	166,760	1,460	94,000	140	16,400	40	6,350
500-1,000	*	**	50	990	320	12,120	560	40,230	170	20,450	40	6,590
More than 1,000	*	**	*	**	30	1,330	120	9,400	140	16,930	90	15,400
All	3,840	32,260	25,420	435,730	12,170	412,760	3,040	200,620	520	62,750	180	31,000

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	13,200	13,200	**	**	**
10-20	0	0	0	0	0	0	180	24,060	24,240	0.7	2,200	12,350
20-30	0	0	0	0	0	0	560	21,050	21,610	2.6	7,400	13,320
30-40	0	0	0	0	0	0	1,160	15,340	16,500	7.0	17,700	15,320
40-50	0	0	0	0	0	0	1,670	11,720	13,400	12.5	26,170	15,630
50-75	0	0	0	0	0	0	5,900	19,950	25,850	22.8	98,170	16,630
75-100	*	**	0	0	0	0	6,320	10,180	16,500	38.3	122,260	19,330
100-200	*	**	0	0	0	0	18,330	11,280	29,610	61.9	433,930	23,670
200-500	20	4,860	*	**	0	0	9,520	1,110	10,640	89.5	349,290	36,670
500-1,000	20	6,980	*	**	*	**	1,170	70	1,240	94.4	91,740	78,310
More than 1,000	160	48,840	50	33,200	40	125,250	630	50	680	92.6	250,420	394,390
All	210	61,080	50	36,880	40	126,520	45,460	129,220	174,680	26.0	1,399,600	30,790

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, 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>

Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017¹
Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	*	**	0	0	0	0	0	0
10-20	80	550	80	1,140	10	230	*	**	0	0	0	0
20-30	160	1,330	300	4,270	10	280	*	**	0	0	0	0
30-40	320	2,670	480	7,070	80	2,280	10	830	0	0	0	0
40-50	460	3,820	650	9,820	110	3,770	10	780	*	**	0	0
50-75	1,190	10,020	2,110	31,560	290	9,610	40	2,750	*	**	10	1,610
75-100	620	5,220	1,830	27,580	330	10,920	50	3,140	10	1,180	0	0
100-200	550	4,770	2,630	149,150	970	32,910	160	10,180	30	3,140	*	**
200-500	30	240	350	6,220	370	13,130	110	7,210	20	1,980	*	**
500-1,000	*	**	10	110	20	890	40	2,810	10	1,490	*	**
More than 1,000	*	**	*	**	10	280	10	1,030	10	1,280	10	1,380
All	3,400	28,620	8,440	130,250	2,210	74,310	440	28,810	80	9,550	30	5,010

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	11,600	11,610	**	**	**
10-20	0	0	0	0	0	0	160	18,910	19,070	0.8	1,920	11,760
20-30	0	0	0	0	0	0	470	14,240	14,710	3.2	5,970	12,760
30-40	0	0	0	0	0	0	890	9,150	10,030	8.9	12,850	14,480
40-50	0	0	0	0	0	0	1,230	6,290	7,530	16.3	18,530	15,040
50-75	0	0	0	0	0	0	3,650	8,630	12,280	29.7	55,640	15,250
75-100	*	**	0	0	0	0	2,830	2,980	5,810	48.7	48,040	16,960
100-200	*	**	0	0	0	0	4,340	1,720	6,060	71.6	94,100	21,690
200-500	10	1,870	*	**	0	0	900	90	990	90.9	31,500	35,100
500-1,000	10	1,700	*	**	*	**	90	10	100	90.0	9,410	99,300
More than 1,000	20	5,900	10	4,320	10	17,420	70	10	80	87.5	31,630	442,620
All	30	9,620	10	5,800	10	17,690	14,630	74,270	88,910	16.5	309,660	21,160

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, 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>

Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017¹
Married Filing Jointly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	0	0	*	**	0	0	0	0	0	0
10-20	0	0	*	**	*	**	0	0	*	**	0	0
20-30	*	**	20	290	*	**	*	**	0	0	0	0
30-40	*	**	40	800	20	530	*	**	*	**	*	**
40-50	*	**	130	2,160	20	740	*	**	*	**	0	0
50-75	*	**	800	14,090	210	6,820	20	1,230	10	760	0	0
75-100	*	**	1,740	30,790	530	17,290	50	2,840	*	**	*	**
100-200	10	90	8,140	149,150	3,660	119,790	430	27,880	20	2,260	*	**
200-500	20	130	2,580	51,360	4,220	148,370	1,290	83,270	110	13,600	30	5,180
500-1,000	*	**	40	830	290	10,910	510	36,600	150	18,490	30	5,680
More than 1,000	*	**	*	**	30	1,000	100	8,070	120	15,210	80	13,550
All	40	270	13,490	249,640	8,970	305,480	2,420	160,640	420	51,170	150	24,910

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	720	720	**	**	**
10-20	0	0	0	0	0	0	*	1,730	1,730	**	**	**
20-30	0	0	0	0	0	0	20	2,640	2,660	0.8	320	16,380
30-40	0	0	0	0	0	0	70	2,660	2,730	2.6	1,920	27,380
40-50	0	0	0	0	0	0	160	2,600	2,760	5.8	3,240	20,840
50-75	0	0	0	0	0	0	1,040	7,100	8,140	12.8	22,900	22,070
75-100	*	**	0	0	0	0	2,320	5,780	8,110	28.6	51,960	22,350
100-200	*	**	0	0	0	0	12,260	8,700	20,960	58.5	299,430	24,420
200-500	10	2,240	*	**	0	0	8,260	990	9,250	89.3	304,620	36,860
500-1,000	20	4,920	*	**	*	**	1,050	50	1,100	95.5	80,030	76,340
More than 1,000	140	40,540	40	27,040	30	98,520	540	40	580	93.1	203,990	378,920
All	160	47,960	40	29,180	30	99,460	25,730	33,490	59,210	43.5	968,700	37,650

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, 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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Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017¹
Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	0	0	0	0	0	0	0	0
10-20	0	0	*	**	*	**	0	0	0	0	0	0
20-30	10	70	20	310	*	**	*	**	0	0	0	0
30-40	*	**	130	1,890	10	170	*	**	0	0	0	0
40-50	10	100	180	2,740	10	400	*	**	0	0	0	0
50-75	40	390	820	12,560	90	2,740	*	**	*	**	0	0
75-100	30	310	710	11,160	180	5,780	20	980	0	0	0	0
100-200	30	240	950	149,150	400	13,820	60	3,350	*	**	*	**
200-500	20	140	110	1,900	110	4,190	50	2,840	10	680	*	**
500-1,000	*	**	*	**	10	200	10	650	*	**	*	**
More than 1,000	*	**	*	**	*	**	*	**	*	**	*	**
All	140	1,250	2,920	46,990	820	27,440	130	8,210	10	1,480	*	**

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	740	740	**	**	**
10-20	0	0	0	0	0	0	*	3,180	3,180	**	**	**
20-30	0	0	0	0	0	0	30	3,880	3,920	0.8	520	15,970
30-40	0	0	0	0	0	0	140	3,260	3,390	4.1	2,080	15,330
40-50	0	0	0	0	0	0	210	2,570	2,780	7.6	3,250	15,790
50-75	0	0	0	0	0	0	950	3,870	4,830	19.7	15,790	16,590
75-100	0	0	0	0	0	0	940	1,290	2,230	42.2	18,240	19,400
100-200	0	0	0	0	0	0	1,440	750	2,190	65.8	34,040	23,680
200-500	*	**	*	**	0	0	300	20	320	93.8	10,800	36,240
500-1,000	*	**	*	**	*	**	20	*	20	100.0	1,520	76,980
More than 1,000	*	**	*	**	*	**	10	*	10	100.0	5,460	425,080
All	10	2,070	*	**	*	**	4,040	19,620	23,660	17.1	91,780	22,740

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, 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>

Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Tax Units with Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	0	0	0	0	0	0	0	0
10-20	0	0	*	**	*	**	0	0	0	0	0	0
20-30	10	110	20	290	*	**	*	**	0	0	0	0
30-40	10	60	130	1,970	10	380	*	**	*	**	*	**
40-50	40	290	220	3,350	30	820	*	**	*	**	0	0
50-75	90	760	1,140	18,150	190	5,940	10	560	10	680	0	0
75-100	80	720	1,400	23,480	420	13,760	20	1,520	*	**	*	**
100-200	50	430	5,300	149,150	2,440	80,730	290	18,190	20	1,820	*	**
200-500	40	270	1,460	28,520	2,690	94,840	890	57,160	60	7,600	10	2,440
500-1,000	*	**	20	430	170	6,470	320	23,370	100	11,900	20	3,270
More than 1,000	*	**	*	**	10	480	60	4,730	80	9,370	50	8,220
All	310	2,650	9,700	172,310	5,960	203,560	1,610	105,850	270	31,850	80	14,420

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	950	950	**	**	**
10-20	0	0	0	0	0	0	*	3,940	3,950	**	**	**
20-30	0	0	0	0	0	0	40	5,080	5,110	0.8	550	15,280
30-40	0	0	0	0	0	0	150	4,090	4,250	3.5	2,690	17,560
40-50	0	0	0	0	0	0	280	3,320	3,600	7.8	4,640	16,290
50-75	0	0	0	0	0	0	1,430	6,310	7,740	18.5	26,090	18,240
75-100	*	**	0	0	0	0	1,940	3,420	5,360	36.2	40,150	20,720
100-200	*	**	0	0	0	0	8,100	4,240	12,340	65.6	197,400	24,380
200-500	10	1,810	*	**	0	0	5,150	400	5,560	92.6	192,870	37,420
500-1,000	10	2,680	*	**	*	**	650	30	670	97.0	49,020	75,810
More than 1,000	80	25,300	20	15,630	20	53,110	320	20	340	94.1	116,850	363,730
All	100	29,970	20	16,520	20	53,340	18,070	32,050	50,110	36.1	630,470	34,900

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Children are defined as an exemption taken for a child living at, or away from, home. For an explanation of baselines, 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>

Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Tax Units without Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	*	**	0	0	0	0	0	0
10-20	80	580	90	1,240	10	250	*	**	*	**	0	0
20-30	170	1,390	330	4,830	10	360	*	**	0	0	0	0
30-40	340	2,830	560	8,350	90	2,620	20	1,210	0	0	*	**
40-50	460	3,880	770	11,880	140	4,480	20	960	*	**	0	0
50-75	1,230	10,310	2,740	42,280	440	14,170	60	3,520	*	**	10	1,610
75-100	640	5,420	2,990	47,800	650	21,130	100	6,210	10	1,490	0	0
100-200	570	4,910	6,600	149,150	2,650	87,770	370	24,180	30	3,880	*	**
200-500	30	260	1,600	31,330	2,050	71,920	570	36,850	70	8,800	20	3,910
500-1,000	*	**	30	550	150	5,650	240	16,860	70	8,550	20	3,320
More than 1,000	*	**	*	**	20	850	60	4,670	60	7,560	40	7,180
All	3,530	29,610	15,720	263,420	6,210	209,210	1,430	94,770	250	30,900	100	16,580

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	12,240	12,250	**	**	**
10-20	0	0	0	0	0	0	180	20,120	20,290	0.9	2,130	12,070
20-30	0	0	0	0	0	0	520	15,970	16,490	3.2	6,840	13,180
30-40	0	0	0	0	0	0	1,000	11,250	12,250	8.2	15,010	14,970
40-50	0	0	0	0	0	0	1,390	8,410	9,800	14.2	21,530	15,490
50-75	0	0	0	0	0	0	4,470	13,640	18,110	24.7	72,080	16,110
75-100	*	**	0	0	0	0	4,390	6,760	11,150	39.4	82,110	18,720
100-200	*	**	0	0	0	0	10,240	7,040	17,280	59.3	236,530	23,110
200-500	10	3,050	*	**	0	0	4,370	710	5,080	86.0	156,430	35,790
500-1,000	10	4,300	*	**	*	**	520	40	560	92.9	42,720	81,390
More than 1,000	80	23,540	30	17,570	20	72,140	310	30	340	91.2	133,570	425,800
All	110	31,110	30	20,360	20	73,180	27,400	97,170	124,570	22.0	769,130	28,070

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Children are defined as an exemption taken for a child living at, or away from, home. For an explanation of baselines, 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>

Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	*	**	0	0	0	0	0	0
10-20	30	170	20	340	*	**	*	**	0	0	0	0
20-30	50	430	80	1,170	*	**	*	**	0	0	0	0
30-40	50	460	140	2,080	40	1,100	10	660	0	0	*	**
40-50	90	790	230	3,420	50	1,530	10	510	0	0	0	0
50-75	170	1,530	660	10,670	140	4,440	20	1,190	*	**	0	0
75-100	80	760	720	12,040	230	7,600	50	3,300	*	**	0	0
100-200	120	1,100	1,600	149,150	770	25,790	150	9,730	20	2,320	*	**
200-500	10	80	460	9,240	570	19,490	180	11,520	20	2,450	10	1,710
500-1,000	*	**	10	230	50	1,980	70	5,360	20	2,940	10	1,500
More than 1,000	*	**	*	**	10	260	30	2,010	30	3,150	20	3,080
All	610	5,330	3,940	68,220	1,860	62,350	510	34,300	90	11,190	40	6,500

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	1,910	1,910	**	**	**
10-20	0	0	0	0	0	0	50	7,670	7,720	0.6	560	10,570
20-30	0	0	0	0	0	0	130	6,890	7,020	1.9	1,720	12,770
30-40	0	0	0	0	0	0	250	4,230	4,470	5.6	4,310	17,530
40-50	0	0	0	0	0	0	370	3,000	3,370	11.0	6,250	16,770
50-75	0	0	0	0	0	0	990	5,200	6,180	16.0	17,840	18,060
75-100	*	**	0	0	0	0	1,090	2,890	3,990	27.3	24,020	21,960
100-200	*	**	0	0	0	0	2,660	3,040	5,710	46.6	68,110	25,560
200-500	10	2,090	*	**	0	0	1,260	310	1,570	80.3	46,870	37,060
500-1,000	10	1,780	*	**	*	**	180	20	200	90.0	14,920	83,940
More than 1,000	40	11,080	10	8,980	10	40,430	140	10	150	93.3	69,010	498,950
All	50	14,990	10	9,850	10	41,010	7,130	35,600	42,730	16.7	253,710	35,560

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Elderly are those with a primary (or secondary, if applicable) taxpayer age 65 or older. For an explanation of baselines, 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>

Table T16-0268
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017¹
Non-Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions
Less than 10	0	0	*	**	*	**	0	0	0	0	0	0
10-20	50	410	70	910	10	280	0	0	*	**	0	0
20-30	130	1,070	270	3,960	10	310	10	340	0	0	0	0
30-40	290	2,430	550	8,240	60	1,900	10	610	*	**	*	**
40-50	410	3,370	760	11,820	110	3,770	10	610	*	**	0	0
50-75	1,140	9,550	3,220	49,760	490	15,670	50	2,890	10	850	10	1,610
75-100	640	5,390	3,670	59,240	840	27,280	70	4,420	10	1,410	*	**
100-200	500	4,250	10,300	149,150	4,320	142,700	510	32,640	30	3,380	*	**
200-500	60	440	2,600	50,600	4,170	147,270	1,290	82,480	120	13,950	30	4,640
500-1,000	*	**	40	760	270	10,150	490	34,870	150	17,510	30	5,090
More than 1,000	*	**	*	**	30	1,070	100	7,390	110	13,780	70	12,320
All	3,220	26,930	21,490	367,510	10,310	350,420	2,520	166,320	430	51,560	140	24,510

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	11,280	11,280	**	**	**
10-20	0	0	0	0	0	0	130	16,390	16,520	0.8	1,650	13,090
20-30	0	0	0	0	0	0	420	14,160	14,580	2.9	5,680	13,490
30-40	0	0	0	0	0	0	910	11,120	12,030	7.6	13,400	14,720
40-50	0	0	0	0	0	0	1,300	8,720	10,030	13.0	19,930	15,300
50-75	0	0	0	0	0	0	4,920	14,750	19,670	25.0	80,330	16,340
75-100	*	**	0	0	0	0	5,230	7,290	12,520	41.8	98,240	18,780
100-200	*	**	0	0	0	0	15,670	8,240	23,900	65.6	365,820	23,350
200-500	10	2,760	*	**	0	0	8,260	810	9,070	91.1	302,430	36,610
500-1,000	20	5,200	*	**	*	**	990	50	1,040	95.2	76,820	77,300
More than 1,000	130	37,760	30	24,220	30	84,820	500	40	530	94.3	181,410	365,280
All	160	46,090	40	27,030	30	85,510	38,330	93,620	131,950	29.0	1,145,890	29,900

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Non-elderly are those with a primary (and secondary, if applicable) taxpayer under age 65. For an explanation of baselines, 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>