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Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction 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 in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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
10-20	160	550	20	210	10	230	*	**	0	0	0	0
20-30	470	2,050	70	990	10	320	*	**	0	0	0	0
30-40	880	3,510	230	3,530	30	920	10	960	*	**	0	0
40-50	1,220	4,460	370	5,670	70	2,300	10	490	*	**	0	0
50-75	4,380	18,520	1,240	18,590	220	7,190	40	2,720	10	710	10	1,560
75-100	4,230	18,720	1,600	23,960	420	13,910	50	3,450	20	2,020	*	**
100-200	10,140	48,140	5,960	92,770	1,880	62,360	320	20,690	40	4,400	*	**
200-500	2,350	13,230	3,830	65,350	2,490	86,080	720	47,060	100	11,780	30	4,370
500-1,000	30	170	160	2,990	350	13,020	450	31,810	120	14,230	30	4,470
More than 1,000	*	**	10	270	50	1,760	130	10,170	120	15,300	80	14,420
All	23,880	109,400	13,490	214,360	5,520	188,090	1,750	117,520	410	49,030	150	25,310

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$) (Millions)	Tax Units (Thousands)	Amount (\$) (Millions)	Tax Units (Thousands)	Amount (\$) (Millions)	Itemizers	Non-Itemizers	All	Itemize	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	1,030	5,780
20-30	0	0	0	0	0	0	560	21,050	21,610	2.6	3,430	6,180
30-40	0	0	0	0	0	0	1,160	15,340	16,500	7.0	9,120	7,890
40-50	0	0	0	0	0	0	1,670	11,720	13,400	12.5	13,260	7,920
50-75	0	0	0	0	0	0	5,900	19,950	25,850	22.8	49,280	8,350
75-100	*	**	0	0	0	0	6,320	10,180	16,500	38.3	62,120	9,820
100-200	*	**	0	0	0	0	18,330	11,280	29,610	61.9	229,050	12,500
200-500	10	4,070	*	**	0	0	9,520	1,110	10,640	89.5	232,330	24,390
500-1,000	20	6,270	*	**	*	**	1,170	70	1,240	94.4	77,160	65,860
More than 1,000	150	44,340	50	32,130	40	124,210	630	50	680	92.6	242,610	382,090
All	180	54,930	50	35,490	40	125,470	45,460	129,220	174,680	26.0	919,610	20,230

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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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
10-20	140	520	10	190	10	160	0	0	0	0	0	0
20-30	400	1,810	60	890	*	**	*	**	0	0	0	0
30-40	680	2,730	180	2,790	20	650	10	680	0	0	0	0
40-50	900	3,340	270	4,170	60	1,980	10	310	*	**	0	0
50-75	2,730	11,620	730	11,010	150	4,810	30	2,050	*	**	10	1,560
75-100	1,900	9,290	710	10,570	190	6,400	30	1,670	10	1,130	*	**
100-200	2,090	10,910	1,530	24,370	580	19,510	100	6,570	30	3,090	*	**
200-500	170	960	370	6,400	250	8,780	80	5,340	10	1,520	10	1,160
500-1,000	*	**	10	200	20	920	30	2,420	10	1,340	*	**
More than 1,000	*	**	*	**	10	320	10	1,060	10	1,180	10	1,390
All	9,020	41,210	3,870	60,610	1,290	43,560	310	20,190	70	8,710	30	5,040

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴	
	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	870	5,310
20-30	0	0	0	0	0	0	470	14,240	14,710	3.2	2,800	5,980
30-40	0	0	0	0	0	0	890	9,150	10,030	8.9	6,850	7,720
40-50	0	0	0	0	0	0	1,230	6,290	7,530	16.3	10,130	8,220
50-75	0	0	0	0	0	0	3,650	8,630	12,280	29.7	31,140	8,540
75-100	0	0	0	0	0	0	2,830	2,980	5,810	48.7	29,070	10,260
100-200	*	**	0	0	0	0	4,340	1,720	6,060	71.6	64,900	14,960
200-500	*	**	*	**	0	0	900	90	990	90.9	25,450	28,370
500-1,000	10	1,590	*	**	*	**	90	10	100	90.0	8,770	92,540
More than 1,000	20	5,580	10	4,230	10	17,360	70	10	80	87.5	31,140	435,730
All	30	8,550	10	5,690	10	17,630	14,630	74,270	88,910	16.5	211,170	14,430

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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Married Filing Jointly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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
20-30	20	50	*	**	*	**	0	0	0	0	0	0
30-40	40	180	20	270	*	**	*	**	*	**	0	0
40-50	120	410	30	470	*	**	*	**	*	**	0	0
50-75	740	2,950	240	3,560	50	1,550	10	580	10	610	0	0
75-100	1,590	6,150	560	8,210	160	5,110	10	750	10	890	0	0
100-200	7,280	33,260	3,740	57,970	1,050	34,580	180	12,160	10	1,090	*	**
200-500	2,080	11,840	3,330	56,640	2,130	73,550	620	39,810	80	9,690	20	2,900
500-1,000	30	160	150	2,720	310	11,750	410	28,660	110	12,560	20	3,670
More than 1,000	*	**	10	240	40	1,370	120	8,820	110	13,700	70	12,540
All	11,900	55,010	8,080	130,100	3,750	128,270	1,350	91,290	320	38,760	110	19,260

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴		
	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	70	3,590
30-40	0	0	0	0	0	0	70	2,660	2,730	2.6	1,050	14,970
40-50	0	0	0	0	0	0	160	2,600	2,760	5.8	1,220	7,810
50-75	0	0	0	0	0	0	1,040	7,100	8,140	12.8	9,250	8,920
75-100	*	**	0	0	0	0	2,320	5,780	8,110	28.6	21,160	9,100
100-200	*	**	0	0	0	0	12,260	8,700	20,960	58.5	139,260	11,360
200-500	10	2,120	*	**	0	0	8,260	990	9,250	89.3	196,890	23,830
500-1,000	20	4,380	*	**	*	**	1,050	50	1,100	95.5	66,330	63,270
More than 1,000	120	36,520	40	26,110	30	97,560	540	40	580	93.1	196,880	365,710
All	140	43,110	40	27,990	30	98,490	25,730	33,490	59,210	43.5	632,280	24,580

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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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	30	80	*	**	*	**	*	**	0	0	0	0
30-40	110	460	20	260	*	**	*	**	0	0	0	0
40-50	150	530	50	660	*	**	*	**	0	0	0	0
50-75	720	3,130	220	3,110	20	480	*	**	*	**	0	0
75-100	600	2,630	280	4,210	60	2,180	10	340	0	0	0	0
100-200	640	3,210	560	8,530	220	7,110	20	1,410	*	**	*	**
200-500	90	380	100	1,620	90	3,240	20	1,400	*	**	*	**
500-1,000	*	**	*	**	10	250	10	560	*	**	*	**
More than 1,000	*	**	*	**	*	**	*	**	*	**	*	**
All	2,330	10,420	1,220	18,490	400	13,600	60	3,980	10	1,030	*	**

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴		
	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	210	6,520
30-40	0	0	0	0	0	0	140	3,260	3,390	4.1	800	5,880
40-50	0	0	0	0	0	0	210	2,570	2,780	7.6	1,310	6,350
50-75	0	0	0	0	0	0	950	3,870	4,830	19.7	6,800	7,140
75-100	0	0	0	0	0	0	940	1,290	2,230	42.2	9,360	9,950
100-200	0	0	0	0	0	0	1,440	750	2,190	65.8	20,430	14,220
200-500	*	**	0	0	0	0	300	20	320	93.8	8,050	27,010
500-1,000	*	**	*	**	*	**	20	*	20	100.0	1,330	67,570
More than 1,000	*	**	*	**	*	**	10	*	10	100.0	5,340	415,670
All	10	1,900	*	**	*	**	4,040	19,620	23,660	17.1	53,690	13,300

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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction 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 in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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	30	90	*	**	*	**	*	**	0	0	0	0
30-40	120	510	20	300	10	200	*	**	*	**	0	0
40-50	220	720	60	830	10	230	*	**	*	**	0	0
50-75	1,050	4,300	320	4,640	40	1,310	10	370	10	610	0	0
75-100	1,270	5,170	520	8,070	130	4,200	10	550	*	**	0	0
100-200	4,440	20,800	2,710	42,100	810	26,730	120	7,680	10	910	*	**
200-500	1,120	6,190	2,100	35,860	1,440	49,790	440	28,330	40	4,440	10	1,640
500-1,000	20	70	80	1,550	200	7,390	260	18,730	70	7,750	10	2,150
More than 1,000	*	**	*	**	20	890	70	5,160	70	8,490	40	7,590
All	8,280	37,870	5,830	93,470	2,670	90,890	900	60,880	190	23,030	70	11,540

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴		
	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	230	6,290
30-40	0	0	0	0	0	0	150	4,090	4,250	3.5	1,200	7,870
40-50	0	0	0	0	0	0	280	3,320	3,600	7.8	1,830	6,430
50-75	0	0	0	0	0	0	1,430	6,310	7,740	18.5	11,230	7,850
75-100	*	**	0	0	0	0	1,940	3,420	5,360	36.2	18,600	9,600
100-200	*	**	0	0	0	0	8,100	4,240	12,340	65.6	98,400	12,150
200-500	10	1,850	*	**	0	0	5,150	400	5,560	92.6	128,190	24,870
500-1,000	10	2,340	*	**	*	**	650	30	670	97.0	40,830	63,130
More than 1,000	80	22,760	20	15,220	20	52,630	320	20	340	94.1	112,810	351,160
All	90	26,980	20	15,950	20	52,860	18,070	32,050	50,110	36.1	413,450	22,890

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 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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction 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 in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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
10-20	160	550	10	210	10	180	*	**	0	0	0	0
20-30	440	1,960	70	970	10	210	*	**	0	0	0	0
30-40	760	3,000	210	3,230	20	730	10	950	*	**	0	0
40-50	1,010	3,750	310	4,840	60	2,070	10	460	*	**	0	0
50-75	3,330	14,220	920	13,950	180	5,870	40	2,350	*	**	10	1,560
75-100	2,960	13,550	1,080	15,890	290	9,710	40	2,900	10	1,410	*	**
100-200	5,690	27,340	3,250	50,680	1,060	35,630	200	13,010	30	3,490	*	**
200-500	1,230	7,050	1,730	29,490	1,040	36,290	290	18,730	60	7,350	20	2,730
500-1,000	20	100	80	1,440	150	5,630	190	13,080	50	6,480	10	2,320
More than 1,000	*	**	10	200	20	870	70	5,010	50	6,810	40	6,830
All	15,600	71,530	7,670	120,890	2,850	97,200	850	56,640	210	26,010	80	13,780

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴	
	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	970	5,520
20-30	0	0	0	0	0	0	520	15,970	16,490	3.2	3,210	6,180
30-40	0	0	0	0	0	0	1,000	11,250	12,250	8.2	7,920	7,900
40-50	0	0	0	0	0	0	1,390	8,410	9,800	14.2	11,430	8,220
50-75	0	0	0	0	0	0	4,470	13,640	18,110	24.7	38,050	8,510
75-100	*	**	0	0	0	0	4,390	6,760	11,150	39.4	43,520	9,920
100-200	*	**	0	0	0	0	10,240	7,040	17,280	59.3	130,640	12,760
200-500	10	2,230	*	**	0	0	4,370	710	5,080	86.0	104,140	23,820
500-1,000	10	3,940	*	**	*	**	520	40	560	92.9	36,330	69,220
More than 1,000	70	21,590	20	16,910	20	71,580	310	30	340	91.2	129,800	413,770
All	90	27,960	30	19,540	20	72,620	27,400	97,170	124,570	22.0	506,160	18,480

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 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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction 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 in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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	120	*	**	*	**	0	0	0	0	0	0
20-30	120	440	10	180	*	**	*	**	0	0	0	0
30-40	170	580	50	890	10	320	10	480	*	**	0	0
40-50	260	880	90	1,390	20	670	*	**	0	0	0	0
50-75	720	2,890	190	3,020	60	1,800	10	810	*	**	0	0
75-100	720	2,890	240	3,460	110	3,870	20	1,220	*	**	*	**
100-200	1,540	6,680	740	11,410	290	10,030	70	4,910	20	2,220	*	**
200-500	440	2,570	470	7,840	230	8,270	90	5,780	20	2,520	10	1,010
500-1,000	10	60	30	520	50	1,860	60	3,910	20	2,240	10	1,210
More than 1,000	*	**	*	**	10	360	30	2,110	20	2,830	20	2,800
All	4,040	17,130	1,840	28,810	780	27,260	290	19,380	80	10,110	30	5,040

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴	
	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	210	3,980
20-30	0	0	0	0	0	0	130	6,890	7,020	1.9	650	4,840
30-40	0	0	0	0	0	0	250	4,230	4,470	5.6	2,280	9,300
40-50	0	0	0	0	0	0	370	3,000	3,370	11.0	3,090	8,290
50-75	0	0	0	0	0	0	990	5,200	6,180	16.0	8,540	8,650
75-100	0	0	0	0	0	0	1,090	2,890	3,990	27.3	11,730	10,730
100-200	*	**	0	0	0	0	2,660	3,040	5,710	46.6	35,290	13,250
200-500	*	**	*	**	0	0	1,260	310	1,570	80.3	29,620	23,420
500-1,000	10	1,630	*	**	*	**	180	20	200	90.0	12,470	70,110
More than 1,000	30	10,310	10	8,690	10	40,000	140	10	150	93.3	67,140	485,410
All	40	13,340	10	9,450	10	40,580	7,130	35,600	42,730	16.7	171,090	23,980

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 defined as 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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0269
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Level, 2017 ¹
Non-Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ³											
	\$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	110	430	10	150	10	200	*	**	0	0	0	0
20-30	350	1,610	60	810	10	280	*	**	0	0	0	0
30-40	710	2,930	180	2,630	20	600	10	480	*	**	0	0
40-50	960	3,590	280	4,280	50	1,630	10	340	*	**	0	0
50-75	3,660	15,630	1,050	15,570	170	5,380	30	1,910	10	700	10	1,560
75-100	3,520	15,830	1,360	20,500	310	10,030	30	2,230	10	1,730	*	**
100-200	8,600	41,460	5,220	81,360	1,590	52,330	240	15,790	20	2,180	*	**
200-500	1,910	10,670	3,360	57,510	2,250	77,810	640	41,270	80	9,260	20	3,360
500-1,000	20	110	140	2,470	300	11,160	400	27,900	100	12,000	20	3,260
More than 1,000	*	**	10	240	40	1,400	100	8,060	100	12,470	70	11,620
All	19,840	92,270	11,650	185,550	4,730	160,830	1,460	98,140	320	38,920	120	20,270

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction 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 ⁴	
	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	820	6,530
20-30	0	0	0	0	0	0	420	14,160	14,580	2.9	2,780	6,610
30-40	0	0	0	0	0	0	910	11,120	12,030	7.6	6,840	7,510
40-50	0	0	0	0	0	0	1,300	8,720	10,030	13.0	10,170	7,810
50-75	0	0	0	0	0	0	4,920	14,750	19,670	25.0	40,740	8,290
75-100	*	**	0	0	0	0	5,230	7,290	12,520	41.8	50,380	9,630
100-200	*	**	0	0	0	0	15,670	8,240	23,900	65.6	193,750	12,370
200-500	10	2,700	*	**	0	0	8,260	810	9,070	91.1	202,710	24,540
500-1,000	20	4,640	*	**	*	**	990	50	1,040	95.2	64,690	65,100
More than 1,000	110	34,030	30	23,440	30	84,220	500	40	530	94.3	175,470	353,320
All	140	41,590	40	26,040	30	84,900	38,330	93,620	131,950	29.0	748,520	19,530

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 defined as primary (and secondary, if applicable) 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>

(3) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.