

Click on PDF or Excel link for additional tables with breakdowns by filing status, presence of children, and elderly status.

Table T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
All Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	71,280	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	80	590	3,070	60,010	4,740	166,550	1,450	93,050	130	16,020	40	6,340
500-1,000	10	50	100	2,010	350	13,300	520	36,720	140	16,130	30	4,680
More than 1,000	10	60	40	650	60	2,350	150	11,080	120	14,590	80	13,040
All	3,860	32,390	25,520	437,500	12,230	414,760	3,010	197,830	460	55,720	160	26,720

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	4,760	*	**	0	0	9,520	1,110	10,640	89.5	347,880	36,520
500-1,000	20	6,390	*	**	*	**	1,170	70	1,240	94.4	83,460	71,240
More than 1,000	120	34,790	40	25,640	30	100,730	630	50	680	92.6	202,940	319,610
All	160	46,340	40	29,210	30	101,960	45,460	129,220	174,680	26.0	1,342,410	29,530

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. 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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	42,440	970	32,910	160	10,180	30	3,140	*	**
200-500	30	260	360	6,320	370	13,020	110	7,000	20	1,970	*	**
500-1,000	*	**	10	280	20	920	30	2,440	10	1,230	*	**
More than 1,000	*	**	10	120	10	230	10	1,040	10	1,130	10	1,370
All	3,400	28,670	8,460	130,620	2,200	74,180	430	28,250	70	9,130	30	4,670

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	1,860	*	**	0	0	900	90	990	90.9	31,230	34,810
500-1,000	10	1,620	*	**	*	**	90	10	100	90.0	8,540	90,080
More than 1,000	10	4,250	*	**	*	**	70	10	80	87.5	26,110	365,420
All	30	7,880	10	4,810	*	**	14,630	74,270	88,910	16.5	303,010	20,710

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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017¹
Married Filing Jointly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	150	2,590	51,450	4,220	148,290	1,290	82,660	110	13,260	30	5,220
500-1,000	10	30	80	1,680	320	12,040	480	33,560	120	14,570	20	4,080
More than 1,000	10	30	30	510	50	2,020	130	9,730	110	13,060	60	11,150
All	50	320	13,560	251,040	9,040	307,550	2,400	158,650	370	44,750	120	20,940

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	2,170	*	**	0	0	8,260	990	9,250	89.3	303,670	36,750
500-1,000	20	4,450	*	**	*	**	1,050	50	1,100	95.5	72,910	69,540
More than 1,000	100	28,900	30	20,410	20	78,850	540	40	580	93.1	164,670	305,870
All	120	35,770	30	22,490	20	79,780	25,730	33,490	59,210	43.5	921,290	35,810

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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017¹
Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	16,380	400	13,820	60	3,350	*	**	*	**
200-500	20	160	100	1,860	110	4,190	50	2,800	10	670	*	**
500-1,000	*	**	*	**	10	230	10	590	*	**	*	**
More than 1,000	*	**	*	**	*	**	*	**	*	**	*	**
All	140	1,270	2,920	46,970	820	27,520	130	8,110	10	1,310	*	**

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	10,740	36,030
500-1,000	*	**	*	**	*	**	20	*	20	100.0	1,350	68,110
More than 1,000	*	**	*	**	*	**	10	*	10	100.0	4,420	344,040
All	10	1,590	*	**	*	**	4,040	19,620	23,660	17.1	90,500	22,420

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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Tax Units with Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	96,010	2,440	80,730	290	18,190	20	1,820	*	**
200-500	40	310	1,460	28,540	2,690	94,840	880	56,530	60	7,460	10	2,430
500-1,000	*	**	50	930	190	7,180	310	21,910	80	8,970	10	2,250
More than 1,000	*	**	20	280	30	1,140	80	5,980	60	7,920	40	7,060
All	320	2,710	9,740	173,090	6,000	204,930	1,600	105,010	230	27,320	70	12,220

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	1,800	*	**	0	0	5,150	400	5,560	92.6	192,140	37,280
500-1,000	10	2,410	*	**	*	**	650	30	670	97.0	44,500	68,810
More than 1,000	60	17,380	20	12,230	10	41,460	320	20	340	94.1	93,450	290,890
All	70	21,770	20	13,120	10	41,650	18,070	32,050	50,110	36.1	601,820	33,310

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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Tax Units without Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	115,080	2,650	87,770	370	24,180	30	3,880	*	**
200-500	40	280	1,610	31,470	2,050	71,710	570	36,520	70	8,550	20	3,920
500-1,000	10	30	50	1,090	160	6,120	210	14,810	60	7,170	10	2,430
More than 1,000	10	40	20	370	30	1,210	70	5,100	50	6,680	30	5,990
All	3,540	29,680	15,780	264,410	6,230	209,830	1,410	92,820	230	28,390	80	14,500

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	2,960	*	**	0	0	4,370	710	5,080	86.0	155,730	35,630
500-1,000	10	3,980	*	**	*	**	520	40	560	92.9	38,960	74,230
More than 1,000	60	17,410	20	13,420	20	59,270	310	30	340	91.2	109,480	349,020
All	80	24,570	20	16,090	20	60,310	27,400	97,170	124,570	22.0	740,600	27,030

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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	28,940	770	25,790	150	9,730	20	2,320	*	**
200-500	10	80	470	9,320	570	19,430	180	11,440	20	2,310	10	1,760
500-1,000	*	**	20	380	50	2,030	70	4,820	20	2,420	10	1,270
More than 1,000	*	**	10	150	10	500	30	2,180	20	2,870	10	2,190
All	620	5,340	3,960	68,560	1,870	62,580	510	33,840	80	10,250	30	5,430

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	2,020	*	**	0	0	1,260	310	1,570	80.3	46,640	36,880
500-1,000	10	1,590	*	**	*	**	180	20	200	90.0	13,600	76,520
More than 1,000	30	8,570	10	7,070	10	33,290	140	10	150	93.3	56,840	410,980
All	40	12,210	10	7,920	10	33,860	7,130	35,600	42,730	16.7	240,000	33,640

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 T16-0270
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017¹
Non-Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	182,140	4,320	142,700	510	32,640	30	3,380	*	**
200-500	70	510	2,600	50,690	4,170	147,120	1,270	81,610	110	13,710	30	4,590
500-1,000	10	40	80	1,640	300	11,270	450	31,900	120	13,720	20	3,410
More than 1,000	10	40	30	500	50	1,850	120	8,900	100	11,720	60	10,850
All	3,240	27,050	21,560	368,940	10,360	352,180	2,500	163,990	380	45,460	120	21,290

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions After Limitation by Pease (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	2,740	*	**	0	0	8,260	810	9,070	91.1	301,240	36,470
500-1,000	20	4,800	*	**	*	**	990	50	1,040	95.2	69,860	70,290
More than 1,000	90	26,220	30	18,570	20	67,450	500	40	530	94.3	146,090	294,160
All	120	34,130	30	21,290	20	68,100	38,330	93,620	131,950	29.0	1,102,420	28,760

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>