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Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
All Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	160	1,260	220	3,150	20	580	*	**	*	**	0	0
Second Quintile	840	7,010	1,710	25,750	240	7,670	40	2,340	*	**	*	**
Middle Quintile	1,720	14,480	5,570	87,580	950	30,720	110	6,590	10	930	10	1,610
Fourth Quintile	880	7,620	9,730	165,410	2,980	97,830	370	23,190	30	3,970	*	**
Top Quintile	230	1,900	8,190	153,760	7,980	275,940	2,520	168,200	470	57,190	170	28,950
All	3,840	32,260	25,420	435,730	12,170	412,760	3,040	200,620	520	62,750	180	31,000
Addendum												
80-90	170	1,400	5,500	100,700	3,220	106,500	450	29,260	30	3,960	10	980
90-95	40	320	1,970	38,570	2,580	88,590	510	32,260	60	6,570	20	2,670
95-99	20	170	710	14,300	2,080	76,590	1,230	81,780	150	18,310	30	5,650
Top 1 Percent	*	**	10	190	110	4,250	330	24,900	230	28,340	110	19,660
Top 0.1 Percent	*	**	*	**	*	**	10	420	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	410	47,920	48,340	0.8	5,260	12,780
Second Quintile	0	0	0	0	0	0	2,830	35,800	38,630	7.3	43,320	15,310
Middle Quintile	0	0	0	0	0	0	8,360	25,530	33,880	24.7	141,910	16,980
Fourth Quintile	*	**	0	0	0	0	13,990	14,660	28,660	48.8	298,810	21,350
Top Quintile	210	60,730	50	36,880	40	126,480	19,860	4,100	23,960	82.9	910,010	45,810
All	210	61,080	50	36,880	40	126,520	45,460	129,220	174,680	26.0	1,399,600	30,790
Addendum												
80-90	*	**	*	**	0	0	9,370	3,020	12,390	75.6	242,870	25,930
90-95	*	**	*	**	0	0	5,180	730	5,910	87.6	169,970	32,830
95-99	20	6,510	*	**	*	**	4,260	280	4,530	94.0	205,800	48,350
Top 1 Percent	180	53,210	50	34,860	40	125,940	1,060	70	1,130	93.8	291,370	274,220
Top 0.1 Percent	30	11,150	30	20,380	30	115,620	110	10	120	91.7	149,060	1,343,000

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Single Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	150	1,160	190	2,640	10	440	*	**	0	0	0	0
Second Quintile	760	6,400	1,190	17,650	180	5,750	20	1,520	*	**	0	0
Middle Quintile	1,530	12,900	2,870	43,250	430	13,870	70	4,350	*	**	10	1,610
Fourth Quintile	790	6,740	3,040	47,490	810	27,330	110	7,300	20	2,780	0	0
Top Quintile	170	1,430	1,140	19,200	780	26,920	230	15,630	50	6,290	20	3,400
All	3,400	28,620	8,440	130,250	2,210	74,310	440	28,810	80	9,550	30	5,010
Addendum												
80-90	140	1,190	820	13,640	410	13,880	70	4,750	10	1,530	*	**
90-95	20	180	250	4,440	210	7,250	60	3,980	10	1,480	*	**
95-99	10	50	60	1,110	140	5,180	70	5,010	10	1,320	10	920
Top 1 Percent	*	**	*	**	20	610	30	1,890	20	1,960	10	1,750
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	360	37,880	38,240	0.9	4,250	11,890
Second Quintile	0	0	0	0	0	0	2,150	21,450	23,600	9.1	31,650	14,690
Middle Quintile	0	0	0	0	0	0	4,910	10,800	15,710	31.3	76,070	15,480
Fourth Quintile	*	**	0	0	0	0	4,770	3,140	7,910	60.3	91,780	19,230
Top Quintile	30	9,490	10	5,800	10	17,690	2,440	370	2,800	87.1	105,850	43,440
All	30	9,620	10	5,800	10	17,690	14,630	74,270	88,910	16.5	309,660	21,160
Addendum												
80-90	*	**	0	0	0	0	1,460	270	1,730	84.4	35,520	24,310
90-95	*	**	0	0	0	0	560	70	630	88.9	18,060	31,960
95-99	10	1,900	*	**	*	**	310	30	330	93.9	16,790	54,980
Top 1 Percent	20	7,050	10	4,670	10	17,520	100	10	110	90.9	35,480	338,290
Top 0.1 Percent	*	**	*	**	*	**	10	*	10	100.0	19,700	1,433,820

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

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(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
Married Filing Jointly Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	*	**	10	210	*	**	0	0	*	**	0	0
Second Quintile	10	10	150	2,700	40	1,130	10	670	*	**	*	**
Middle Quintile	*	**	1,350	23,900	330	10,550	30	1,970	10	820	0	0
Fourth Quintile	*	**	5,420	97,060	1,730	56,110	200	12,020	10	1,130	*	**
Top Quintile	30	250	6,560	125,690	6,880	237,690	2,180	145,910	400	48,950	140	24,470
All	40	270	13,490	249,640	8,970	305,480	2,420	160,640	420	51,170	150	24,910
Addendum												
80-90	20	110	4,280	80,100	2,610	86,000	330	21,980	20	1,980	*	**
90-95	*	**	1,630	32,540	2,280	78,290	430	26,800	40	4,730	10	2,330
95-99	10	100	640	12,900	1,890	69,900	1,130	74,770	140	16,580	30	4,370
Top 1 Percent	*	**	10	150	90	3,500	290	22,350	210	25,660	100	17,350
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	10	3,650	3,670	0.3	260	19,000
Second Quintile	0	0	0	0	0	0	210	6,310	6,520	3.2	4,730	22,790
Middle Quintile	0	0	0	0	0	0	1,710	9,530	11,240	15.2	37,230	21,720
Fourth Quintile	*	**	0	0	0	0	7,360	9,960	17,320	42.5	166,990	22,690
Top Quintile	160	47,730	40	29,180	30	99,410	16,430	3,570	20,000	82.2	759,280	46,220
All	160	47,960	40	29,180	30	99,460	25,730	33,490	59,210	43.5	968,700	37,650
Addendum												
80-90	*	**	*	**	0	0	7,260	2,620	9,880	73.5	190,630	26,270
90-95	*	**	*	**	0	0	4,400	650	5,050	87.1	145,160	33,010
95-99	10	3,720	*	**	*	**	3,850	240	4,100	93.9	183,460	47,620
Top 1 Percent	150	43,590	40	28,350	30	99,070	920	60	980	93.9	240,030	260,680
Top 0.1 Percent	30	9,410	20	17,090	30	91,580	90	*	100	90.0	119,690	1,308,920

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

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

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	*	**	10	100	*	**	*	**	0	0	0	0
Second Quintile	10	130	290	4,360	20	490	*	**	0	0	0	0
Middle Quintile	60	530	1,140	17,420	150	4,890	*	**	*	**	0	0
Fourth Quintile	40	390	1,070	17,750	380	12,580	40	2,590	*	**	0	0
Top Quintile	30	170	420	7,360	260	9,370	80	5,250	10	1,470	*	**
All	140	1,250	2,920	46,990	820	27,440	130	8,210	10	1,480	*	**
Addendum												
80-90	10	60	330	5,790	160	5,610	40	2,100	*	**	*	**
90-95	10	90	70	1,320	70	2,600	20	1,280	*	**	*	**
95-99	*	**	10	250	30	1,070	20	1,400	*	**	*	**
Top 1 Percent	*	**	*	**	*	**	10	470	*	**	*	**
Top 0.1 Percent	0	0	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	10	5,890	5,900	0.2	270	20,410
Second Quintile	0	0	0	0	0	0	330	7,380	7,700	4.3	5,030	15,470
Middle Quintile	0	0	0	0	0	0	1,350	4,790	6,140	22.0	23,110	17,120
Fourth Quintile	0	0	0	0	0	0	1,530	1,380	2,910	52.6	33,320	21,740
Top Quintile	10	2,070	*	**	*	**	810	130	950	85.3	30,030	36,860
All	10	2,070	*	**	*	**	4,040	19,620	23,660	17.1	91,780	22,740
Addendum												
80-90	0	0	0	0	0	0	540	120	660	81.8	14,030	25,950
90-95	*	**	0	0	0	0	180	10	190	94.7	5,760	32,060
95-99	*	**	*	**	*	**	70	10	80	87.5	4,090	55,650
Top 1 Percent	*	**	*	**	*	**	20	*	20	100.0	6,160	289,890
Top 0.1 Percent	*	**	*	**	*	**	*	*	*	**	**	**

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

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(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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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	*	**	*	**	*	**	*	**	0	0	0	0
Second Quintile	40	350	330	5,020	30	1,070	*	**	*	**	*	**
Middle Quintile	130	1,150	1,630	26,140	290	9,500	10	690	10	740	0	0
Fourth Quintile	80	700	3,770	65,800	1,210	39,580	140	8,650	*	**	*	**
Top Quintile	60	410	3,960	75,190	4,420	153,270	1,450	96,190	250	30,420	80	13,990
All	310	2,650	9,700	172,310	5,960	203,560	1,610	105,850	270	31,850	80	14,420
Addendum												
80-90	20	170	2,690	50,330	1,730	57,360	220	14,220	20	1,900	*	**
90-95	20	140	960	18,730	1,450	50,050	300	19,040	20	2,670	*	**
95-99	10	100	300	6,070	1,180	43,820	750	49,410	80	9,770	20	2,910
Top 1 Percent	*	**	*	**	50	2,030	180	13,510	130	16,090	60	10,460
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	10	7,440	7,460	0.1	270	22,120
Second Quintile	0	0	0	0	0	0	420	9,480	9,900	4.2	6,920	16,590
Middle Quintile	0	0	0	0	0	0	2,070	8,030	10,100	20.5	38,230	18,470
Fourth Quintile	*	**	0	0	0	0	5,210	5,320	10,540	49.4	115,800	22,220
Top Quintile	100	29,790	20	16,520	20	53,340	10,350	1,520	11,870	87.2	469,120	45,330
All	100	29,970	20	16,520	20	53,340	18,070	32,050	50,110	36.1	630,470	34,900
Addendum												
80-90	*	**	*	**	0	0	4,680	1,130	5,810	80.6	124,130	26,520
90-95	*	**	*	**	0	0	2,760	260	3,010	91.7	91,240	33,090
95-99	10	2,720	*	**	*	**	2,360	100	2,460	95.9	115,270	48,930
Top 1 Percent	90	26,950	20	16,050	20	53,300	560	30	590	94.9	138,480	249,270
Top 0.1 Percent	20	5,930	10	10,370	10	49,990	50	*	60	83.3	67,130	1,251,320

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

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Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
Tax Units without Children

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	160	1,230	220	3,070	10	460	*	**	*	**	0	0
Second Quintile	790	6,650	1,380	20,730	210	6,600	30	2,080	*	**	*	**
Middle Quintile	1,590	13,330	3,940	61,440	660	21,220	100	5,890	*	**	10	1,610
Fourth Quintile	810	6,910	5,960	99,610	1,770	58,250	230	14,540	30	3,510	*	**
Top Quintile	180	1,480	4,230	78,560	3,560	122,670	1,070	72,010	220	26,760	90	14,960
All	3,530	29,610	15,720	263,420	6,210	209,210	1,430	94,770	250	30,900	100	16,580
Addendum												
80-90	140	1,220	2,810	50,370	1,490	49,140	230	15,040	20	2,070	10	850
90-95	20	180	1,010	19,840	1,120	38,540	210	13,220	30	3,900	10	2,170
95-99	10	70	410	8,230	890	32,770	480	32,370	70	8,540	20	2,740
Top 1 Percent	*	**	10	120	60	2,220	150	11,390	100	12,250	50	9,200
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	400	40,480	40,880	1.0	4,990	12,490
Second Quintile	0	0	0	0	0	0	2,410	26,320	28,730	8.4	36,400	15,090
Middle Quintile	0	0	0	0	0	0	6,290	17,500	23,780	26.5	103,680	16,490
Fourth Quintile	*	**	0	0	0	0	8,780	9,340	18,120	48.5	183,010	20,840
Top Quintile	110	30,940	30	20,360	20	73,140	9,510	2,570	12,090	78.7	440,890	46,340
All	110	31,110	30	20,360	20	73,180	27,400	97,170	124,570	22.0	769,130	28,070
Addendum												
80-90	*	**	0	0	0	0	4,690	1,890	6,580	71.3	118,740	25,330
90-95	*	**	*	**	0	0	2,420	470	2,890	83.7	78,720	32,550
95-99	10	3,790	*	**	*	**	1,900	170	2,070	91.8	90,530	47,630
Top 1 Percent	90	26,260	30	18,820	20	72,640	510	40	550	92.7	152,890	301,560
Top 0.1 Percent	20	5,220	10	10,010	20	65,630	60	*	60	100.0	81,930	1,428,760

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. 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>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	50	310	60	830	*	**	*	**	0	0	0	0
Second Quintile	150	1,310	370	5,560	80	2,510	10	1,000	0	0	*	**
Middle Quintile	230	2,100	990	16,080	200	6,530	50	2,860	*	**	0	0
Fourth Quintile	140	1,290	1,450	25,170	570	19,200	100	6,420	20	1,990	*	**
Top Quintile	40	320	1,070	20,520	1,000	33,990	350	24,000	70	9,180	40	6,490
All	610	5,330	3,940	68,220	1,860	62,350	510	34,300	90	11,190	40	6,500
Addendum												
80-90	30	220	640	11,890	410	13,470	80	5,300	10	710	*	**
90-95	10	50	300	5,990	320	10,650	60	3,730	10	1,040	10	920
95-99	*	**	130	2,610	260	9,230	160	10,760	20	2,500	10	1,120
Top 1 Percent	*	**	*	**	20	640	60	4,210	40	4,930	20	3,940
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	110	13,190	13,300	0.8	1,260	11,470
Second Quintile	0	0	0	0	0	0	620	10,130	10,750	5.8	10,390	16,730
Middle Quintile	0	0	0	0	0	0	1,470	6,720	8,190	17.9	27,580	18,790
Fourth Quintile	*	**	0	0	0	0	2,280	4,000	6,280	36.3	54,060	23,700
Top Quintile	50	14,990	10	9,850	10	40,970	2,650	1,120	3,780	70.1	160,320	60,460
All	50	14,990	10	9,850	10	41,010	7,130	35,600	42,730	16.7	253,710	35,560
Addendum												
80-90	*	**	0	0	0	0	1,160	830	1,990	58.3	32,130	27,750
90-95	*	**	0	0	0	0	700	200	900	77.8	22,940	32,720
95-99	10	1,980	*	**	*	**	590	80	660	89.4	28,870	49,010
Top 1 Percent	40	12,420	10	9,420	10	40,770	200	20	220	90.9	76,380	375,130
Top 0.1 Percent	10	2,360	10	5,020	10	36,870	30	*	30	100.0	44,760	1,561,960

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>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

Table T16-0272
Distribution of Itemized Deductions Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
Non-Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
Lowest Quintile	120	950	170	2,320	10	470	*	**	*	**	0	0
Second Quintile	690	5,690	1,340	20,190	160	5,150	20	1,340	*	**	*	**
Middle Quintile	1,480	12,380	4,580	71,500	750	24,190	60	3,730	10	920	10	1,610
Fourth Quintile	740	6,330	8,280	140,250	2,400	78,630	270	16,770	10	1,980	*	**
Top Quintile	200	1,580	7,120	133,230	6,980	241,950	2,170	144,200	400	48,000	130	22,460
All	3,220	26,930	21,490	367,510	10,310	350,420	2,520	166,320	430	51,560	140	24,510
Addendum												
80-90	140	1,170	4,860	88,810	2,810	93,030	370	23,960	30	3,250	*	**
90-95	40	260	1,670	32,580	2,250	77,940	460	28,530	50	5,530	10	1,750
95-99	20	130	580	11,690	1,820	67,360	1,070	71,010	130	15,810	30	4,520
Top 1 Percent	*	**	10	150	90	3,610	270	20,690	190	23,410	90	15,720
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
Lowest Quintile	0	0	0	0	0	0	300	34,730	35,030	0.9	4,000	13,260
Second Quintile	0	0	0	0	0	0	2,210	25,670	27,880	7.9	32,930	14,910
Middle Quintile	0	0	0	0	0	0	6,890	18,810	25,700	26.8	114,340	16,590
Fourth Quintile	*	**	0	0	0	0	11,710	10,660	22,370	52.3	244,750	20,900
Top Quintile	160	45,740	40	27,030	30	85,510	17,210	2,970	20,190	85.2	749,690	43,560
All	160	46,090	40	27,030	30	85,510	38,330	93,620	131,950	29.0	1,145,890	29,900
Addendum												
80-90	*	**	*	**	0	0	8,210	2,190	10,400	78.9	210,750	25,670
90-95	*	**	*	**	0	0	4,480	530	5,000	89.6	147,020	32,850
95-99	20	4,530	*	**	*	**	3,670	200	3,870	94.8	176,930	48,240
Top 1 Percent	140	40,790	40	25,440	30	85,170	860	50	910	94.5	214,990	250,300
Top 0.1 Percent	30	8,790	20	15,360	20	78,750	80	*	90	88.9	104,300	1,266,790

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. 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>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.