

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

Table T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
All Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
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	250	2,030	8,290	155,530	8,040	277,930	2,490	165,410	420	50,160	140	24,660
All	3,860	32,390	25,520	437,500	12,230	414,760	3,010	197,830	460	55,720	160	26,720
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	38,580	2,580	88,560	510	32,240	60	6,570	20	2,670
95-99	30	240	750	15,000	2,090	77,090	1,190	78,480	140	16,290	30	5,030
Top 1 Percent	10	70	70	1,250	150	5,790	340	25,430	190	23,330	90	15,990
Top 0.1 Percent	*	**	10	120	10	290	10	560	10	810	10	1,060

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	160	45,980	40	29,210	30	101,920	19,860	4,100	23,960	82.9	852,820	42,930
All	160	46,340	40	29,210	30	101,960	45,460	129,220	174,680	26.0	1,342,410	29,530
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	169,920	32,820
95-99	20	6,250	*	**	*	**	4,260	280	4,530	94.0	200,860	47,190
Top 1 Percent	130	38,720	40	27,210	30	101,390	1,060	70	1,130	93.8	239,180	225,100
Top 0.1 Percent	30	9,860	20	15,300	20	92,010	110	10	120	91.7	120,010	1,081,240

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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Single Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
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	1,470	1,160	19,570	770	26,780	230	15,070	50	5,860	20	3,060
All	3,400	28,670	8,460	130,620	2,200	74,180	430	28,250	70	9,130	30	4,670
Addendum												
80-90	140	1,190	820	13,640	410	13,880	70	4,750	10	1,530	*	**
90-95	20	180	250	4,460	210	7,240	60	3,960	10	1,480	*	**
95-99	10	70	70	1,240	140	5,190	70	4,450	10	1,200	*	**
Top 1 Percent	*	**	10	230	10	480	30	1,900	10	1,650	10	1,520
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	7,760	10	4,810	*	**	2,440	370	2,800	87.1	99,190	40,710
All	30	7,880	10	4,810	*	**	14,630	74,270	88,910	16.5	303,010	20,710
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	18,050	31,950
95-99	10	1,830	*	**	*	**	310	30	330	93.9	16,090	52,690
Top 1 Percent	20	5,380	10	3,690	*	**	100	10	110	90.9	29,530	281,570
Top 0.1 Percent	*	**	*	**	*	**	10	*	10	100.0	16,340	1,189,550

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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Married Filing Jointly Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
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	40	300	6,630	127,090	6,940	239,760	2,160	143,920	350	42,530	120	20,500
All	50	320	13,560	251,040	9,040	307,550	2,400	158,650	370	44,750	120	20,940
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	20	120	670	13,480	1,910	70,400	1,100	72,190	120	14,730	20	3,900
Top 1 Percent	10	40	50	970	130	5,070	310	22,950	170	21,090	80	13,840
Top 0.1 Percent	*	**	10	100	10	240	10	450	10	660	10	910

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	120	35,540	30	22,490	20	79,730	16,430	3,570	20,000	82.2	711,870	43,340
All	120	35,770	30	22,490	20	79,780	25,730	33,490	59,210	43.5	921,290	35,810
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	3,550	*	**	*	**	3,850	240	4,100	93.9	179,500	46,590
Top 1 Percent	110	31,560	30	21,660	20	79,400	920	60	980	93.9	196,580	213,490
Top 0.1 Percent	20	8,340	20	12,530	20	72,600	90	*	100	90.0	95,850	1,048,190

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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
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	190	420	7,340	270	9,440	80	5,150	10	1,300	*	**
All	140	1,270	2,920	46,970	820	27,520	130	8,110	10	1,310	*	**
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	40	10	210	30	1,060	20	1,350	*	**	*	**
Top 1 Percent	*	**	*	**	*	**	10	420	*	**	*	**
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	1,590	*	**	*	**	810	130	950	85.3	28,760	35,290
All	10	1,590	*	**	*	**	4,040	19,620	23,660	17.1	90,500	22,420
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	3,950	53,770
Top 1 Percent	*	**	*	**	*	**	20	*	20	100.0	5,020	236,210
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

<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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	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)
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	470	4,000	75,970	4,460	154,640	1,440	95,350	220	25,900	70	11,780
All	320	2,710	9,740	173,090	6,000	204,930	1,600	105,010	230	27,320	70	12,220
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	50,040	300	19,040	20	2,670	*	**
95-99	20	140	320	6,310	1,200	44,340	720	47,670	70	8,540	20	2,550
Top 1 Percent	*	**	30	600	80	2,900	190	14,420	110	12,800	50	8,610
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	70	21,590	20	13,120	10	41,650	10,350	1,520	11,870	87.2	440,470	42,560
All	70	21,770	20	13,120	10	41,650	18,070	32,050	50,110	36.1	601,820	33,310
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	91,230	33,080
95-99	10	2,640	*	**	*	**	2,360	100	2,460	95.9	112,670	47,830
Top 1 Percent	60	18,820	20	12,650	10	41,620	560	30	590	94.9	112,440	202,410
Top 0.1 Percent	20	5,290	10	8,040	10	38,540	50	*	60	83.3	53,200	991,600

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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Tax Units without Children

Expanded Cash Income Percentile ^{2,3}	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)
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	190	1,560	4,290	79,550	3,580	123,290	1,050	70,060	200	24,250	80	12,880
All	3,540	29,680	15,780	264,410	6,230	209,830	1,410	92,820	230	28,390	80	14,500
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	190	1,010	19,850	1,120	38,520	210	13,200	30	3,900	10	2,170
95-99	10	100	430	8,690	890	32,750	460	30,810	60	7,750	10	2,480
Top 1 Percent	10	50	40	640	80	2,890	150	11,010	90	10,530	40	7,380
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	80	24,400	20	16,090	20	60,270	9,510	2,570	12,090	78.7	412,350	43,340
All	80	24,570	20	16,090	20	60,310	27,400	97,170	124,570	22.0	740,600	27,030
Addendum												
80-90	*	**	0	0	0	0	4,690	1,890	6,580	71.3	118,730	25,330
90-95	*	**	*	**	0	0	2,420	470	2,890	83.7	78,690	32,530
95-99	10	3,610	*	**	*	**	1,900	170	2,070	91.8	88,200	46,400
Top 1 Percent	60	19,900	20	14,560	20	59,770	510	40	550	92.7	126,740	249,970
Top 0.1 Percent	10	4,570	10	7,260	10	53,460	60	*	60	100.0	66,810	1,165,100

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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
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	330	1,090	20,870	1,010	34,220	350	23,550	70	8,250	30	5,420
All	620	5,340	3,960	68,560	1,870	62,580	510	33,840	80	10,250	30	5,430
Addendum												
80-90	30	220	640	11,890	410	13,470	80	5,300	10	710	*	**
90-95	10	50	300	5,980	320	10,650	60	3,730	10	1,040	10	920
95-99	10	30	140	2,770	250	9,150	160	10,390	20	2,220	10	1,030
Top 1 Percent	*	**	10	240	30	950	60	4,130	30	4,280	20	2,970
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	40	12,210	10	7,920	10	33,820	2,650	1,120	3,780	70.1	146,600	55,290
All	40	12,210	10	7,920	10	33,860	7,130	35,600	42,730	16.7	240,000	33,640
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	22,930	32,700
95-99	10	1,860	*	**	*	**	590	80	660	89.4	28,070	47,660
Top 1 Percent	30	9,760	10	7,500	10	33,630	200	20	220	90.9	63,470	311,720
Top 0.1 Percent	10	2,180	10	3,650	10	30,130	30	*	30	100.0	36,650	1,278,970

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 T16-0274
Distribution of Itemized Deductions Under Current Law, After Limitation by Pease
By Expanded Cash Income Percentile, 2017 ¹
Non-Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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)
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	210	1,690	7,200	134,660	7,030	243,710	2,140	141,860	350	41,910	110	19,240
All	3,240	27,050	21,560	368,940	10,360	352,180	2,500	163,990	380	45,460	120	21,290
Addendum												
80-90	140	1,170	4,860	88,810	2,810	93,020	370	23,960	30	3,250	*	**
90-95	40	270	1,670	32,600	2,250	77,910	460	28,500	50	5,530	10	1,750
95-99	30	210	610	12,230	1,840	67,940	1,030	68,090	120	14,070	20	4,000
Top 1 Percent	10	50	50	1,010	130	4,830	290	21,300	160	19,050	80	13,020
Top 0.1 Percent	*	**	*	**	10	210	10	380	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	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 (\$)
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	120	33,770	30	21,290	20	68,090	17,210	2,970	20,190	85.2	706,220	41,030
All	120	34,130	30	21,290	20	68,100	38,330	93,620	131,950	29.0	1,102,420	28,760
Addendum												
80-90	*	**	*	**	0	0	8,210	2,190	10,400	78.9	210,740	25,670
90-95	*	**	*	**	0	0	4,480	530	5,000	89.6	146,980	32,840
95-99	20	4,390	*	**	*	**	3,670	200	3,870	94.8	172,790	47,120
Top 1 Percent	100	28,960	30	19,710	20	67,760	860	50	910	94.5	175,710	204,570
Top 0.1 Percent	20	7,680	20	11,650	20	61,870	80	*	90	88.9	83,360	1,012,420

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. 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.