

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

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**All Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	360	1,390	40	530	10	470	*	**	0	0	0	0
Second Quintile	2,140	8,400	570	8,700	90	2,860	20	1,530	*	**	0	0
Middle Quintile	6,100	25,710	1,830	27,590	360	11,990	50	3,340	10	760	10	1,560
Fourth Quintile	8,660	39,580	3,950	59,830	1,180	38,760	180	11,060	30	3,870	*	**
Top Quintile	6,700	34,690	7,180	118,950	3,910	135,050	1,440	97,060	310	37,640	110	19,440
All	23,970	109,800	13,570	215,620	5,540	189,140	1,690	113,070	350	42,850	120	21,140
<b>Addendum</b>												
80-90	4,550	22,550	3,450	54,760	1,120	37,250	220	14,760	30	2,990	*	**
90-95	1,500	8,660	2,280	38,300	1,100	37,470	230	15,200	40	5,060	10	1,570
95-99	580	3,210	1,360	24,270	1,510	53,830	670	43,640	90	10,770	30	4,300
Top 1 Percent	70	270	90	1,620	170	6,500	320	23,460	150	18,830	80	13,150
Top 0.1 Percent	10	20	10	90	10	210	10	460	10	850	10	1,070

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	2,430	5,890
Second Quintile	0	0	0	0	0	0	2,830	35,800	38,630	7.3	22,010	7,780
Middle Quintile	0	0	0	0	0	0	8,360	25,530	33,880	24.7	70,950	8,490
Fourth Quintile	*	**	0	0	0	0	13,990	14,660	28,660	48.8	153,430	10,970
Top Quintile	140	41,530	40	28,340	30	100,800	19,860	4,100	23,960	82.9	613,500	30,890
All	140	41,730	40	28,340	30	100,840	45,460	129,220	174,680	26.0	862,520	18,970
<b>Addendum</b>												
80-90	*	**	*	**	0	0	9,370	3,020	12,390	75.6	132,810	14,180
90-95	*	**	*	**	0	0	5,180	730	5,910	87.6	106,860	20,640
95-99	20	5,420	*	**	*	**	4,260	280	4,530	94.0	147,720	34,710
Top 1 Percent	120	35,480	40	26,540	30	100,270	1,060	70	1,130	93.8	226,110	212,800
Top 0.1 Percent	30	9,650	20	15,250	20	91,060	110	10	120	91.7	118,660	1,069,060

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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	320	1,250	30	470	10	170	0	0	0	0	0	0
Second Quintile	1,630	6,600	430	6,710	70	2,320	20	1,070	*	**	0	0
Middle Quintile	3,570	15,200	1,090	16,490	210	7,270	40	2,420	*	**	10	1,560
Fourth Quintile	2,780	14,420	1,410	21,710	480	15,920	80	4,880	20	2,620	*	**
Top Quintile	730	3,780	920	15,330	520	17,940	160	11,090	40	5,180	20	3,110
All	9,040	41,250	3,880	60,720	1,290	43,630	300	19,470	70	8,270	30	4,670
<b>Addendum</b>												
80-90	570	2,900	580	9,460	250	8,400	50	3,050	10	1,590	*	**
90-95	120	650	250	4,270	140	4,830	40	2,910	10	1,030	*	**
95-99	30	190	80	1,420	120	4,190	50	3,400	10	1,030	10	1,060
Top 1 Percent	10	40	10	190	10	520	20	1,730	10	1,530	10	1,370
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	1,890	5,300
Second Quintile	0	0	0	0	0	0	2,150	21,450	23,600	9.1	17,020	7,900
Middle Quintile	0	0	0	0	0	0	4,910	10,800	15,710	31.3	43,030	8,760
Fourth Quintile	*	**	0	0	0	0	4,770	3,140	7,910	60.3	59,680	12,510
Top Quintile	20	6,900	10	4,750	*	**	2,440	370	2,800	87.1	82,850	34,010
All	20	7,020	10	4,750	*	**	14,630	74,270	88,910	16.5	204,530	13,980
<b>Addendum</b>												
80-90	*	**	0	0	0	0	1,460	270	1,730	84.4	25,740	17,620
90-95	*	**	0	0	0	0	560	70	630	88.9	14,270	25,260
95-99	10	1,450	*	**	*	**	310	30	330	93.9	14,010	45,900
Top 1 Percent	20	5,200	10	3,640	*	**	100	10	110	90.9	28,820	274,780
Top 0.1 Percent	*	**	*	**	*	**	10	*	10	100.0	16,250	1,182,650

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

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

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

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals.

For a description of expanded cash income, see

<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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**Married Filing Jointly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	40	*	**	*	**	*	**	0	0	0	0
Second Quintile	150	520	40	630	10	320	10	410	*	**	0	0
Middle Quintile	1,260	5,100	360	5,360	80	2,610	10	840	10	660	0	0
Fourth Quintile	4,900	20,350	1,870	27,650	520	17,240	60	3,680	10	1,190	*	**
Top Quintile	5,650	29,320	5,880	97,600	3,160	109,040	1,230	82,840	260	31,070	90	15,290
All	11,970	55,350	8,150	131,250	3,770	129,230	1,310	87,860	270	33,130	90	15,430
<b>Addendum</b>												
80-90	3,760	18,430	2,590	41,080	740	24,310	160	11,050	10	1,170	*	**
90-95	1,320	7,700	1,960	32,750	910	30,490	180	11,630	30	3,760	10	1,060
95-99	530	2,960	1,260	22,400	1,360	48,460	590	38,960	80	9,370	20	3,070
Top 1 Percent	50	220	80	1,360	150	5,780	290	21,200	140	16,770	60	11,080
Top 0.1 Percent	10	20	*	**	*	**	10	370	10	710	10	920

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	80	5,890
Second Quintile	0	0	0	0	0	0	210	6,310	6,520	3.2	2,080	10,010
Middle Quintile	0	0	0	0	0	0	1,710	9,530	11,240	15.2	14,570	8,500
Fourth Quintile	*	**	0	0	0	0	7,360	9,960	17,320	42.5	70,330	9,560
Top Quintile	110	32,160	30	21,760	20	78,680	16,430	3,570	20,000	82.2	497,760	30,300
All	110	32,240	30	21,760	20	78,720	25,730	33,490	59,210	43.5	584,950	22,740
<b>Addendum</b>												
80-90	*	**	*	**	0	0	7,260	2,620	9,880	73.5	96,180	13,250
90-95	*	**	*	**	0	0	4,400	650	5,050	87.1	87,770	19,960
95-99	10	3,080	*	**	*	**	3,850	240	4,100	93.9	129,290	33,560
Top 1 Percent	90	28,700	30	21,070	20	78,340	920	60	980	93.9	184,530	200,400
Top 0.1 Percent	20	8,170	20	12,500	20	71,700	90	*	100	90.0	94,640	1,034,950

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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	10	*	**	*	**	0	0	0	0	0	0
Second Quintile	250	940	70	860	*	**	*	**	0	0	0	0
Middle Quintile	1,000	4,270	300	4,420	50	1,570	*	**	*	**	0	0
Fourth Quintile	800	3,830	560	8,600	160	5,090	20	1,320	*	**	0	0
Top Quintile	280	1,360	290	4,590	190	6,700	40	2,440	10	930	*	**
All	2,330	10,420	1,220	18,500	400	13,610	60	3,860	10	940	*	**
<b>Addendum</b>												
80-90	210	1,060	210	3,240	110	3,810	10	590	*	**	*	**
90-95	50	240	60	950	50	1,910	10	600	*	**	*	**
95-99	10	50	20	350	20	850	10	870	*	**	*	**
Top 1 Percent	*	**	*	**	*	**	10	370	*	**	*	**
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Itemized Deductions <sup>5</sup>		
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All	Percent Who Itemize	Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	10	5,890	5,900	0.2	140	10,950
Second Quintile	0	0	0	0	0	0	330	7,380	7,700	4.3	1,960	6,020
Middle Quintile	0	0	0	0	0	0	1,350	4,790	6,140	22.0	10,360	7,670
Fourth Quintile	0	0	0	0	0	0	1,530	1,380	2,910	52.6	18,840	12,290
Top Quintile	*	**	*	**	*	**	810	130	950	85.3	21,110	25,900
All	*	**	*	**	*	**	4,040	19,620	23,660	17.1	52,410	12,980
<b>Addendum</b>												
80-90	0	0	0	0	0	0	540	120	660	81.8	8,920	16,500
90-95	*	**	0	0	0	0	180	10	190	94.7	4,100	22,820
95-99	*	**	0	0	*	**	70	10	80	87.5	3,260	44,400
Top 1 Percent	*	**	*	**	*	**	20	*	20	100.0	4,820	226,840
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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	10	*	**	*	**	0	0	0	0	0	0
Second Quintile	330	1,170	80	1,020	10	420	*	**	*	**	0	0
Middle Quintile	1,520	6,210	450	6,530	80	2,680	10	390	10	660	0	0
Fourth Quintile	3,240	13,870	1,500	22,890	410	13,570	50	2,990	10	800	*	**
Top Quintile	3,220	16,790	3,840	63,780	2,160	74,320	830	55,680	150	17,600	60	9,600
All	8,320	38,070	5,870	94,280	2,670	91,110	880	59,110	160	19,250	60	9,730
<b>Addendum</b>												
80-90	2,210	11,160	1,790	28,360	570	18,820	100	6,700	10	830	*	**
90-95	740	4,200	1,230	20,560	640	21,260	130	8,740	10	1,750	*	**
95-99	250	1,290	770	14,070	870	31,010	410	26,670	40	4,860	10	2,170
Top 1 Percent	30	140	40	790	80	3,240	180	13,580	80	10,160	40	7,210
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	160	13,080
Second Quintile	0	0	0	0	0	0	420	9,480	9,900	4.2	2,840	6,810
Middle Quintile	0	0	0	0	0	0	2,070	8,030	10,100	20.5	16,470	7,960
Fourth Quintile	*	**	0	0	0	0	5,210	5,320	10,540	49.4	54,280	10,420
Top Quintile	70	19,470	20	12,580	10	41,190	10,350	1,520	11,870	87.2	311,010	30,050
All	70	19,510	20	12,580	10	41,190	18,070	32,050	50,110	36.1	384,840	21,300
<b>Addendum</b>												
80-90	*	**	*	**	0	0	4,680	1,130	5,810	80.6	65,970	14,100
90-95	*	**	*	**	0	0	2,760	260	3,010	91.7	56,750	20,580
95-99	10	2,420	*	**	*	**	2,360	100	2,460	95.9	82,820	35,160
Top 1 Percent	60	16,940	20	12,250	10	41,150	560	30	590	94.9	105,460	189,840
Top 0.1 Percent	20	5,170	10	7,920	10	38,120	50	*	60	83.3	52,530	979,120

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) 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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**Tax Units without Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	360	1,380	30	490	10	350	*	**	0	0	0	0
Second Quintile	1,820	7,240	500	7,670	70	2,450	20	1,490	*	**	0	0
Middle Quintile	4,580	19,510	1,380	21,060	280	9,310	50	2,940	*	**	10	1,560
Fourth Quintile	5,420	25,710	2,440	36,940	760	25,190	130	8,070	20	3,070	*	**
Top Quintile	3,480	17,900	3,340	55,170	1,750	60,730	610	41,370	160	20,040	60	9,840
All	15,650	71,730	7,700	121,340	2,870	98,030	810	53,950	190	23,590	70	11,410
<b>Addendum</b>												
80-90	2,340	11,390	1,650	26,400	550	18,440	120	8,070	20	2,160	*	**
90-95	770	4,460	1,050	17,740	470	16,200	100	6,460	30	3,310	10	1,440
95-99	330	1,920	590	10,200	650	22,820	260	16,970	50	5,900	10	2,130
Top 1 Percent	30	130	50	830	90	3,260	140	9,880	70	8,670	30	5,930
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	2,260	5,670
Second Quintile	0	0	0	0	0	0	2,410	26,320	28,730	8.4	19,170	7,950
Middle Quintile	0	0	0	0	0	0	6,290	17,500	23,780	26.5	54,480	8,660
Fourth Quintile	*	**	0	0	0	0	8,780	9,340	18,120	48.5	99,150	11,290
Top Quintile	70	22,060	20	15,760	20	59,610	9,510	2,570	12,090	78.7	302,490	31,790
All	70	22,220	20	15,760	20	59,650	27,400	97,170	124,570	22.0	477,690	17,440
<b>Addendum</b>												
80-90	*	**	0	0	0	0	4,690	1,890	6,580	71.3	66,830	14,260
90-95	*	**	*	**	0	0	2,420	470	2,890	83.7	50,110	20,720
95-99	10	3,000	*	**	*	**	1,900	170	2,070	91.8	64,900	34,140
Top 1 Percent	60	18,540	20	14,280	20	59,120	510	40	550	92.7	120,640	237,950
Top 0.1 Percent	10	4,480	10	7,320	10	52,950	60	*	60	100.0	66,130	1,153,210

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) 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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	100	300	10	120	*	**	0	0	0	0	0	0
Second Quintile	450	1,580	130	2,140	30	850	10	640	*	**	0	0
Middle Quintile	1,060	4,160	290	4,460	90	3,310	20	1,260	*	**	0	0
Fourth Quintile	1,400	5,750	580	8,650	240	8,360	40	2,760	20	1,800	*	**
Top Quintile	1,050	5,420	830	13,550	430	15,200	200	13,480	60	7,900	20	3,680
All	4,060	17,220	1,850	28,930	800	27,760	270	18,140	80	9,720	20	3,680
<b>Addendum</b>												
80-90	610	2,910	360	5,660	130	4,410	50	3,060	10	990	*	**
90-95	290	1,740	280	4,620	80	2,810	30	2,090	10	1,510	*	**
95-99	130	710	180	3,030	190	6,760	70	4,810	10	1,560	10	1,090
Top 1 Percent	10	50	10	240	30	1,220	50	3,520	30	3,850	10	2,260
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	470	4,260
Second Quintile	0	0	0	0	0	0	620	10,130	10,750	5.8	5,210	8,390
Middle Quintile	0	0	0	0	0	0	1,470	6,720	8,190	17.9	13,200	8,990
Fourth Quintile	0	0	0	0	0	0	2,280	4,000	6,280	36.3	27,320	11,970
Top Quintile	40	10,940	10	7,630	10	33,370	2,650	1,120	3,780	70.1	111,160	41,920
All	40	10,940	10	7,630	10	33,400	7,130	35,600	42,730	16.7	157,420	22,070
<b>Addendum</b>												
80-90	*	**	0	0	0	0	1,160	830	1,990	58.3	17,090	14,760
90-95	*	**	0	0	0	0	700	200	900	77.8	13,370	19,060
95-99	10	1,450	*	**	*	**	590	80	660	89.4	19,980	33,930
Top 1 Percent	30	9,190	10	7,240	10	33,170	200	20	220	90.9	60,720	298,230
Top 0.1 Percent	10	2,180	10	3,740	10	29,750	30	*	30	100.0	36,270	1,265,670

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) 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.

(4) 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).

(5) In excess of the standard deduction.

**Table T16-0275**  
**Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease**  
**By Expanded Cash Income Percentile, 2017<sup>1</sup>**  
**Non-Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction After Pease Limitation (Current Dollars) <sup>4</sup>											
	\$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	260	1,090	30	400	10	420	*	**	0	0	0	0
Second Quintile	1,690	6,820	440	6,550	60	2,020	10	890	*	**	0	0
Middle Quintile	5,040	21,550	1,540	23,130	260	8,680	30	2,080	10	750	10	1,560
Fourth Quintile	7,270	33,840	3,360	51,180	930	30,400	130	8,290	20	2,070	*	**
Top Quintile	5,650	29,270	6,350	105,410	3,470	119,850	1,240	83,580	250	29,740	90	15,760
All	19,910	92,570	11,720	186,690	4,740	161,380	1,420	94,930	280	33,130	100	17,460
<b>Addendum</b>												
80-90	3,940	19,640	3,080	49,100	990	32,840	170	11,700	20	2,000	*	**
90-95	1,210	6,910	2,010	33,680	1,020	34,660	200	13,100	30	3,550	10	1,250
95-99	450	2,500	1,190	21,250	1,330	47,070	590	38,830	80	9,210	20	3,210
Top 1 Percent	50	220	80	1,380	140	5,280	270	19,940	120	14,980	60	10,890
Top 0.1 Percent	*	**	*	**	*	**	*	**	10	650	10	880

Expanded Cash Income Percentile <sup>2,3</sup>	Reported Itemized Deductions in Excess of the Standard Deduction 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 <sup>5</sup>	
	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	1,960	6,480
Second Quintile	0	0	0	0	0	0	2,210	25,670	27,880	7.9	16,800	7,610
Middle Quintile	0	0	0	0	0	0	6,890	18,810	25,700	26.8	57,750	8,380
Fourth Quintile	*	**	0	0	0	0	11,710	10,660	22,370	52.3	126,120	10,770
Top Quintile	100	30,590	30	20,710	20	67,430	17,210	2,970	20,190	85.2	502,340	29,190
All	100	30,790	30	20,710	20	67,440	38,330	93,620	131,950	29.0	705,100	18,400
<b>Addendum</b>												
80-90	*	**	*	**	0	0	8,210	2,190	10,400	78.9	115,720	14,090
90-95	*	**	*	**	0	0	4,480	530	5,000	89.6	93,490	20,890
95-99	10	3,970	*	**	*	**	3,670	200	3,870	94.8	127,740	34,830
Top 1 Percent	90	26,290	30	19,300	20	67,100	860	50	910	94.5	165,380	192,550
Top 0.1 Percent	20	7,470	20	11,510	20	61,310	80	*	90	88.9	82,390	1,000,630

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) 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.

(4) 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).

(5) In excess of the standard deduction.