

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Summary Table

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	6.7
10-20	0.1	-50	0.0	0	0.0	0.0	0	0.0	3.7
20-30	0.6	-70	0.0	0	0.0	0.2	0	0.0	5.0
30-40	1.8	-120	0.0	0	0.0	0.8	*	0.0	7.5
40-50	4.0	-140	0.0	0	0.0	1.5	-10	0.0	10.2
50-75	6.8	-220	0.0	0	0.0	8.2	-20	0.0	13.3
75-100	10.5	-350	0.0	0	0.0	13.5	-40	0.0	15.4
100-200	12.0	-620	0.0	0	0.1	48.6	-70	0.0	18.3
200-500	7.2	-1,340	0.0	0	0.0	23.1	-100	0.0	22.6
500-1,000	2.0	-3,560	0.0	0	0.0	2.0	-70	0.0	28.3
More than 1,000	0.8	-14,580	0.0	0	0.0	2.0	-110	0.0	33.8
All	5.4	-520	0.0	0	0.0	100.0	-30	0.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 5.5 Proposal: 5.5

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate taxes; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	6.7
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	3.7
20-30	0.6	0.0	0.0	0.2	0	0.0	0.0	0.8	0.0	5.0
30-40	1.8	0.0	0.0	0.8	*	-0.1	0.0	1.3	0.0	7.5
40-50	4.0	0.0	0.0	1.5	-10	-0.1	0.0	1.8	0.0	10.2
50-75	6.8	0.0	0.0	8.2	-20	-0.2	0.0	6.6	0.0	13.3
75-100	10.5	0.0	0.0	13.5	-40	-0.2	0.0	7.0	0.0	15.4
100-200	12.0	0.0	0.1	48.6	-70	-0.2	0.0	23.9	0.0	18.3
200-500	7.2	0.0	0.0	23.1	-100	-0.1	0.0	21.7	0.0	22.6
500-1,000	2.0	0.0	0.0	2.0	-70	0.0	0.0	7.6	0.0	28.3
More than 1,000	0.8	0.0	0.0	2.0	-110	0.0	0.0	28.6	0.0	33.8
All	5.4	0.0	0.0	100.0	-30	-0.1	0.0	100.0	0.0	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,210	6.6	6,870	0.4	460	0.1	6,410	0.5	6.7
10-20	20,740	11.2	18,840	1.8	710	0.3	18,140	2.2	3.7
20-30	23,430	12.6	30,750	3.3	1,520	0.8	29,230	3.9	5.0
30-40	18,200	9.8	42,960	3.6	3,230	1.3	39,730	4.2	7.5
40-50	14,040	7.6	55,630	3.6	5,700	1.8	49,920	4.0	10.3
50-75	28,460	15.3	76,310	9.9	10,180	6.6	66,130	10.8	13.3
75-100	18,800	10.1	107,280	9.2	16,530	7.0	90,750	9.8	15.4
100-200	33,830	18.2	170,450	26.4	31,320	24.0	139,130	27.0	18.4
200-500	12,310	6.6	344,390	19.4	77,860	21.7	266,530	18.8	22.6
500-1,000	1,470	0.8	811,040	5.5	229,600	7.6	581,440	4.9	28.3
More than 1,000	920	0.5	4,085,520	17.1	1,381,350	28.6	2,704,170	14.2	33.8
All	185,660	100.0	117,650	100.0	23,820	100.0	93,830	100.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 5.5 Proposal: 5.5

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

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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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	8.6
10-20	0.2	0.0	0.0	0.1	0	0.0	0.0	2.1	0.0	7.3
20-30	0.7	0.0	0.0	0.7	*	0.0	0.0	3.7	0.0	7.4
30-40	2.3	0.0	0.0	2.4	*	-0.1	0.0	4.4	0.0	9.1
40-50	4.7	0.0	0.0	4.1	-10	-0.1	0.0	5.2	0.0	12.0
50-75	7.8	0.0	0.0	20.0	-20	-0.2	0.0	17.1	0.0	15.8
75-100	10.0	0.0	0.1	24.5	-50	-0.2	0.0	13.7	0.0	18.9
100-200	11.2	0.0	0.1	38.9	-70	-0.2	0.0	25.1	0.0	21.5
200-500	4.8	0.0	0.0	5.8	-60	-0.1	0.0	9.9	0.0	25.7
500-1,000	1.9	0.0	0.0	0.9	-110	0.0	0.0	2.8	0.0	31.6
More than 1,000	2.5	0.0	0.0	2.7	-350	0.0	0.0	15.2	0.0	35.5
All	3.8	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	17.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,530	11.3	6,810	1.3	580	0.6	6,230	1.4	8.6
10-20	15,580	16.7	18,730	5.1	1,370	2.1	17,360	5.7	7.3
20-30	16,560	17.8	30,670	8.8	2,270	3.7	28,400	9.9	7.4
30-40	11,600	12.5	42,830	8.6	3,890	4.4	38,940	9.6	9.1
40-50	7,990	8.6	55,520	7.7	6,650	5.2	48,870	8.3	12.0
50-75	14,550	15.6	75,710	19.2	11,970	17.1	63,730	19.6	15.8
75-100	6,930	7.5	106,440	12.8	20,140	13.7	86,310	12.7	18.9
100-200	7,320	7.9	161,510	20.6	34,830	25.1	126,680	19.6	21.6
200-500	1,170	1.3	333,280	6.8	85,610	9.9	247,670	6.1	25.7
500-1,000	110	0.1	814,650	1.6	257,760	2.8	556,890	1.3	31.6
More than 1,000	100	0.1	4,257,800	7.5	1,511,830	15.1	2,745,970	5.9	35.5
All	93,140	100.0	61,730	100.0	10,920	100.0	50,810	100.0	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

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7.5 percent of AGI. For a description of TPC's current law baseline,

<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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(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	4.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.5
30-40	0.8	0.0	0.0	0.1	*	-0.1	0.0	0.1	0.0	4.0
40-50	1.7	0.0	0.0	0.2	*	-0.1	0.0	0.3	0.0	6.8
50-75	5.8	0.0	0.0	2.7	-10	-0.2	0.0	2.0	0.0	9.6
75-100	11.2	0.0	0.0	8.1	-30	-0.2	0.0	3.9	0.0	12.6
100-200	12.7	0.0	0.1	53.6	-80	-0.3	0.0	22.9	0.0	17.3
200-500	7.3	0.0	0.0	31.0	-100	-0.1	0.0	26.8	0.0	22.2
500-1,000	2.0	0.0	0.0	2.5	-60	0.0	0.0	9.8	0.0	28.0
More than 1,000	0.5	0.0	0.0	1.9	-80	0.0	0.0	34.1	0.0	33.6
All	8.4	0.0	0.0	100.0	-50	-0.1	0.0	100.0	0.0	22.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	720	1.2	6,040	0.0	270	0.0	5,770	0.0	4.5
10-20	1,550	2.5	19,340	0.2	*	0.0	19,350	0.3	0.0
20-30	2,280	3.6	31,130	0.5	460	0.0	30,660	0.7	1.5
30-40	2,460	3.9	43,310	0.8	1,750	0.1	41,560	1.0	4.0
40-50	2,750	4.4	55,820	1.1	3,810	0.3	52,000	1.3	6.8
50-75	8,130	12.9	77,610	4.6	7,430	2.0	70,190	5.3	9.6
75-100	8,710	13.8	108,300	6.8	13,680	3.9	94,620	7.7	12.6
100-200	23,200	36.9	174,560	29.3	30,240	22.9	144,320	31.2	17.3
200-500	10,630	16.9	346,840	26.7	77,070	26.8	269,770	26.7	22.2
500-1,000	1,310	2.1	810,840	7.7	226,990	9.7	583,840	7.1	28.0
More than 1,000	780	1.2	3,994,180	22.5	1,340,300	34.0	2,653,880	19.2	33.6
All	62,970	100.0	219,280	100.0	48,600	100.0	170,690	100.0	22.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of

7.5 percent of AGI. For a description of TPC's current law baseline,

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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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-12.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.9	0.0	-11.5
20-30	0.2	0.0	0.0	0.1	0	0.0	0.0	-1.8	0.0	-3.4
30-40	0.9	0.0	0.0	0.7	*	0.0	0.0	2.9	0.0	4.5
40-50	3.3	0.0	0.0	3.2	-10	-0.1	0.0	5.4	0.0	8.2
50-75	5.3	0.0	0.0	12.8	-10	-0.1	0.0	17.8	0.0	11.8
75-100	9.7	0.0	0.0	19.0	-30	-0.2	0.0	17.4	0.0	15.0
100-200	9.2	0.0	0.1	43.2	-70	-0.2	0.0	34.0	0.0	18.7
200-500	11.2	0.0	0.1	18.0	-190	-0.3	0.0	12.5	-0.1	23.5
500-1,000	3.5	0.0	0.0	1.6	-230	-0.1	0.0	2.7	0.0	28.5
More than 1,000	3.0	0.0	0.0	1.4	-330	0.0	0.0	12.3	0.0	34.1
All	3.7	0.0	0.0	100.0	-20	-0.2	0.0	100.0	0.0	13.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	810	3.1	8,300	0.4	-1,000	-0.3	9,300	0.5	-12.0
10-20	3,350	12.7	19,130	3.3	-2,200	-2.9	21,320	4.3	-11.5
20-30	4,270	16.2	30,830	6.9	-1,040	-1.8	31,870	8.2	-3.4
30-40	3,840	14.5	43,100	8.6	1,920	2.9	41,170	9.5	4.5
40-50	2,980	11.3	55,700	8.6	4,560	5.4	51,140	9.1	8.2
50-75	5,040	19.1	75,930	19.9	8,940	17.8	66,990	20.3	11.8
75-100	2,750	10.4	106,230	15.2	15,970	17.4	90,260	14.9	15.0
100-200	2,860	10.8	161,100	24.0	30,170	34.1	130,930	22.5	18.7
200-500	430	1.6	316,130	7.0	74,370	12.5	241,760	6.2	23.5
500-1,000	30	0.1	788,240	1.2	224,670	2.7	563,570	1.0	28.5
More than 1,000	20	0.1	4,844,910	4.8	1,650,170	12.3	3,194,740	3.6	34.1
All	26,420	100.0	72,610	100.0	9,580	100.0	63,030	100.0	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-12.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-12.6
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-4.5
30-40	0.9	0.0	0.0	0.2	*	-0.1	0.0	0.3	0.0	3.0
40-50	3.3	0.0	0.0	1.1	*	-0.1	0.0	0.9	0.0	7.5
50-75	5.8	0.0	0.0	5.6	-10	-0.1	0.0	3.5	0.0	11.3
75-100	10.3	0.0	0.0	10.7	-30	-0.2	0.0	4.6	0.0	14.3
100-200	9.7	0.0	0.0	46.6	-50	-0.2	0.0	22.7	0.0	17.8
200-500	5.6	0.0	0.0	31.3	-80	-0.1	0.0	26.9	0.0	22.3
500-1,000	1.9	0.0	0.0	3.6	-70	0.0	0.0	10.2	0.0	28.3
More than 1,000	0.3	0.0	0.0	0.8	-30	0.0	0.0	31.9	0.0	33.9
All	5.4	0.0	0.0	100.0	-30	-0.1	0.0	100.0	0.0	21.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,020	1.9	8,050	0.1	-1,030	-0.1	9,080	0.1	-12.8
10-20	3,880	7.4	19,120	0.8	-2,410	-0.5	21,530	1.2	-12.6
20-30	5,070	9.6	30,890	1.8	-1,380	-0.4	32,270	2.4	-4.5
30-40	4,420	8.4	43,030	2.2	1,290	0.3	41,740	2.7	3.0
40-50	3,760	7.1	55,760	2.4	4,180	0.9	51,580	2.8	7.5
50-75	7,520	14.3	76,620	6.6	8,700	3.5	67,920	7.4	11.4
75-100	5,550	10.5	107,600	6.8	15,410	4.6	92,180	7.4	14.3
100-200	13,530	25.7	174,230	26.9	31,010	22.7	143,220	28.0	17.8
200-500	6,440	12.2	345,970	25.4	77,210	26.9	268,760	25.0	22.3
500-1,000	820	1.6	812,390	7.6	230,270	10.2	582,120	6.9	28.3
More than 1,000	460	0.9	3,817,600	19.8	1,294,830	31.9	2,522,770	16.6	33.9
All	52,690	100.0	166,580	100.0	35,120	100.0	131,460	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline, <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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0299
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.1
10-20	0.2	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.8
20-30	0.9	0.0	0.0	0.3	*	-0.1	0.0	0.7	0.0	2.1
30-40	1.8	0.0	0.0	0.7	*	-0.2	0.0	0.9	0.0	3.0
40-50	4.6	0.0	0.0	1.6	-10	-0.2	0.0	1.3	0.0	4.6
50-75	8.6	0.0	0.0	8.3	-20	-0.3	0.0	5.5	0.0	7.9
75-100	14.3	0.0	0.1	16.4	-50	-0.4	0.0	7.3	-0.1	11.1
100-200	17.7	0.0	0.1	48.9	-120	-0.4	-0.1	21.8	-0.1	15.6
200-500	13.0	0.0	0.1	19.1	-170	-0.2	0.0	16.5	-0.1	22.2
500-1,000	2.6	0.0	0.0	1.2	-90	0.0	0.0	6.1	0.0	28.5
More than 1,000	1.7	0.0	0.0	3.5	-280	0.0	0.1	39.3	0.0	33.7
All	6.7	0.0	0.0	100.0	-30	-0.2	0.0	100.0	0.0	17.0

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	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,120	3.9	6,120	0.2	130	0.0	5,990	0.3	2.1
10-20	6,030	11.1	19,570	2.1	340	0.2	19,230	2.5	1.8
20-30	9,340	17.2	30,710	5.2	650	0.7	30,060	6.1	2.1
30-40	6,880	12.7	42,800	5.3	1,280	0.9	41,510	6.2	3.0
40-50	4,800	8.8	55,470	4.8	2,550	1.3	52,920	5.5	4.6
50-75	8,620	15.9	76,250	11.9	6,010	5.5	70,240	13.2	7.9
75-100	5,750	10.6	107,510	11.2	11,940	7.3	95,560	12.0	11.1
100-200	7,860	14.4	166,330	23.7	26,040	21.8	140,290	24.0	15.7
200-500	2,020	3.7	344,290	12.6	76,650	16.6	267,640	11.8	22.3
500-1,000	250	0.5	808,310	3.6	230,500	6.1	577,810	3.1	28.5
More than 1,000	230	0.4	4,822,500	19.8	1,624,880	39.2	3,197,620	15.8	33.7
All	54,390	100.0	101,540	100.0	17,240	100.0	84,290	100.0	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

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

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