

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

Table T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Summary Table

Expanded Cash Income Level (thousands of 2017 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	7.1
10-20	0.0	0	0.2	150	0.0	0.1	0	0.0	3.5
20-30	0.0	0	0.9	330	0.0	0.7	3	0.0	5.2
30-40	0.0	0	2.4	479	0.0	2.0	11	0.0	8.3
40-50	0.0	0	4.2	542	-0.1	3.1	23	0.1	10.8
50-75	0.0	0	6.3	768	-0.1	12.4	49	0.1	13.4
75-100	0.0	0	8.6	1,126	-0.1	16.8	97	0.1	15.8
100-200	0.0	0	7.5	1,698	-0.1	40.7	127	0.1	18.8
200-500	0.0	0	3.3	4,902	-0.1	19.9	164	0.1	22.9
500-1,000	0.0	0	1.5	14,516	0.0	3.4	211	0.0	28.0
More than 1,000	0.0	0	0.4	35,855	0.0	1.1	153	0.0	33.2
All	0.0	0	3.9	1,395	-0.1	100.0	55	0.1	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.2

Proposal: 5.3

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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) 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 T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018¹
Detail Table

Expanded Cash Income Level (thousands of 2017 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	0.2	0.0	7.1
10-20	0.0	0.2	0.0	0.1	0	0.1	0.0	0.4	0.0	3.5
20-30	0.0	0.9	0.0	0.7	3	0.2	0.0	0.9	0.0	5.2
30-40	0.0	2.4	0.0	2.0	11	0.4	0.0	1.5	0.0	8.3
40-50	0.0	4.2	-0.1	3.1	23	0.5	0.0	2.0	0.1	10.8
50-75	0.0	6.3	-0.1	12.4	49	0.6	0.0	6.4	0.1	13.4
75-100	0.0	8.6	-0.1	16.8	97	0.7	0.0	7.3	0.1	15.8
100-200	0.0	7.5	-0.1	40.7	127	0.5	0.1	25.6	0.1	18.8
200-500	0.0	3.3	-0.1	19.9	164	0.3	0.0	24.1	0.1	22.9
500-1,000	0.0	1.5	0.0	3.4	211	0.1	0.0	9.2	0.0	28.0
More than 1,000	0.0	0.4	0.0	1.1	153	0.0	-0.1	22.3	0.0	33.2
All	0.0	3.9	-0.1	100.0	55	0.3	0.0	100.0	0.1	19.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 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	13,262	7.5	5,693	0.5	403	0.2	5,290	0.5	7.1
10-20	23,847	13.5	15,468	2.3	540	0.4	14,929	2.7	3.5
20-30	22,235	12.6	25,363	3.5	1,310	0.9	24,053	4.1	5.2
30-40	16,641	9.5	35,513	3.7	2,928	1.5	32,585	4.2	8.2
40-50	13,221	7.5	45,882	3.8	4,922	2.0	40,960	4.2	10.7
50-75	24,447	13.9	63,034	9.5	8,423	6.4	54,611	10.3	13.4
75-100	16,647	9.5	88,640	9.1	13,930	7.2	74,710	9.6	15.7
100-200	30,855	17.5	142,164	27.1	26,522	25.5	115,642	27.5	18.7
200-500	11,635	6.6	291,483	21.0	66,495	24.1	224,988	20.2	22.8
500-1,000	1,531	0.9	691,458	6.5	193,314	9.2	498,144	5.9	28.0
More than 1,000	674	0.4	3,208,091	13.4	1,063,196	22.3	2,144,895	11.1	33.1
All	176,103	100.0	91,934	100.0	18,220	100.0	73,715	100.0	19.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.2

Proposal: 5.3

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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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(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 T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 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	0.7	0.0	8.6
10-20	0.0	0.2	0.0	0.1	0	0.0	0.0	2.3	0.0	6.2
20-30	0.0	1.1	0.0	1.3	4	0.2	0.0	4.1	0.0	8.2
30-40	0.0	3.0	-0.1	3.4	15	0.4	0.0	5.1	0.0	11.1
40-50	0.0	5.7	-0.1	5.5	34	0.6	0.0	5.9	0.1	13.6
50-75	0.0	7.5	-0.1	18.7	71	0.7	0.0	15.9	0.1	16.5
75-100	0.0	7.2	-0.2	17.9	135	0.8	0.0	13.6	0.2	19.7
100-200	0.0	6.4	-0.2	34.9	245	0.8	0.1	25.0	0.2	22.0
200-500	0.0	4.2	-0.3	14.6	522	0.7	0.0	12.1	0.2	25.6
500-1,000	0.0	3.2	-0.2	2.6	853	0.4	0.0	3.7	0.1	29.9
More than 1,000	0.0	2.1	0.0	1.0	545	0.1	-0.1	11.3	0.0	36.3
All	0.0	3.0	-0.1	100.0	51	0.6	0.0	100.0	0.1	18.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 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	11,640	12.9	5,649	1.5	487	0.7	5,162	1.7	8.6
10-20	18,922	21.0	15,373	6.7	950	2.3	14,423	7.7	6.2
20-30	15,319	17.0	25,280	9.0	2,073	4.1	23,206	10.0	8.2
30-40	10,003	11.1	35,431	8.2	3,930	5.1	31,501	8.9	11.1
40-50	7,393	8.2	45,852	7.9	6,184	5.9	39,668	8.3	13.5
50-75	12,032	13.4	62,597	17.4	10,226	15.9	52,371	17.8	16.3
75-100	6,073	6.7	88,059	12.4	17,247	13.6	70,812	12.1	19.6
100-200	6,544	7.3	135,187	20.5	29,514	25.0	105,673	19.5	21.8
200-500	1,282	1.4	285,340	8.5	72,536	12.0	212,804	7.7	25.4
500-1,000	141	0.2	689,696	2.3	205,365	3.7	484,332	1.9	29.8
More than 1,000	80	0.1	3,052,596	5.6	1,106,784	11.4	1,945,812	4.4	36.3
All	90,039	100.0	47,958	100.0	8,587	100.0	39,371	100.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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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(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 T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 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	2.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.4
20-30	0.0	0.6	0.0	0.1	1	0.5	0.0	0.0	0.0	0.9
30-40	0.0	0.7	0.0	0.2	3	0.2	0.0	0.2	0.0	3.4
40-50	0.0	1.9	0.0	0.4	7	0.2	0.0	0.4	0.0	6.3
50-75	0.0	5.7	-0.1	4.8	28	0.5	0.0	2.1	0.0	9.6
75-100	0.0	10.2	-0.1	14.1	76	0.7	0.0	4.2	0.1	13.0
100-200	0.0	8.0	-0.1	48.1	96	0.4	0.0	25.4	0.1	17.7
200-500	0.0	3.2	-0.1	27.1	118	0.2	0.0	29.7	0.0	22.5
500-1,000	0.0	1.2	0.0	3.9	126	0.1	0.0	11.8	0.0	27.8
More than 1,000	0.0	0.2	0.0	1.3	97	0.0	-0.1	26.2	0.0	32.8
All	0.0	5.7	-0.1	100.0	72	0.2	0.0	100.0	0.0	21.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 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	742	1.2	5,144	0.0	129	0.0	5,015	0.1	2.5
10-20	1,607	2.7	15,900	0.3	60	0.0	15,840	0.3	0.4
20-30	2,603	4.4	25,715	0.7	237	0.0	25,478	0.8	0.9
30-40	2,706	4.5	35,679	1.0	1,198	0.2	34,481	1.2	3.4
40-50	2,778	4.7	46,024	1.3	2,882	0.4	43,143	1.5	6.3
50-75	7,493	12.6	63,960	4.7	6,108	2.1	57,852	5.4	9.6
75-100	7,955	13.3	89,314	7.0	11,496	4.2	77,818	7.7	12.9
100-200	21,588	36.2	145,312	30.8	25,656	25.3	119,656	32.3	17.7
200-500	9,897	16.6	293,311	28.5	65,768	29.7	227,543	28.1	22.4
500-1,000	1,344	2.3	691,840	9.1	191,943	11.8	499,897	8.4	27.7
More than 1,000	564	1.0	3,100,335	17.2	1,016,928	26.2	2,083,406	14.7	32.8
All	59,675	100.0	170,912	100.0	36,674	100.0	134,238	100.0	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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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(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 T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 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	-10.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.3	0.0	-11.8
20-30	0.0	0.1	0.0	0.1	0	0.0	0.0	-2.7	0.0	-4.6
30-40	0.0	1.5	0.0	2.5	4	0.4	0.0	2.4	0.0	3.3
40-50	0.0	1.9	0.0	3.4	7	0.2	0.0	5.1	0.0	7.1
50-75	0.0	3.9	0.0	15.9	22	0.3	0.0	17.2	0.0	11.2
75-100	0.0	7.2	-0.1	28.5	76	0.6	0.0	17.0	0.1	14.9
100-200	0.0	6.2	-0.1	34.5	89	0.4	0.0	33.9	0.1	19.1
200-500	0.0	4.6	-0.1	10.0	168	0.3	0.0	12.9	0.1	23.8
500-1,000	0.0	4.9	-0.2	5.0	962	0.5	0.0	3.5	0.1	28.7
More than 1,000	0.0	0.5	0.0	0.1	27	0.0	-0.1	14.2	0.0	33.2
All	0.0	2.6	-0.1	100.0	25	0.3	0.0	100.0	0.0	12.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 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	745	3.2	6,870	0.4	-713	-0.3	7,582	0.5	-10.4
10-20	3,043	13.1	15,832	3.5	-1,874	-3.3	17,706	4.5	-11.8
20-30	3,952	17.0	25,436	7.4	-1,166	-2.7	26,603	8.8	-4.6
30-40	3,573	15.4	35,584	9.3	1,175	2.4	34,409	10.3	3.3
40-50	2,710	11.7	45,801	9.1	3,240	5.1	42,561	9.7	7.1
50-75	4,268	18.3	62,608	19.6	6,961	17.2	55,647	19.9	11.1
75-100	2,239	9.6	87,851	14.4	13,020	16.9	74,831	14.1	14.8
100-200	2,296	9.9	133,836	22.5	25,420	33.9	108,416	20.9	19.0
200-500	353	1.5	265,512	6.9	63,118	12.9	202,395	6.0	23.8
500-1,000	31	0.1	685,503	1.6	195,834	3.5	489,670	1.3	28.6
More than 1,000	14	0.1	5,257,668	5.4	1,747,836	14.3	3,509,832	4.2	33.2
All	23,265	100.0	58,680	100.0	7,410	100.0	51,271	100.0	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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(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 T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 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	-11.4
10-20	0.0	*	0.0	0.0	0	0.0	0.0	-0.6	0.0	-12.5
20-30	0.0	0.1	0.0	0.1	0	0.0	0.0	-0.6	0.0	-5.1
30-40	0.0	1.3	0.0	1.2	4	0.6	0.0	0.3	0.0	1.9
40-50	0.0	2.0	0.0	1.8	8	0.3	0.0	0.9	0.0	6.2
50-75	0.0	4.6	0.0	9.4	22	0.3	0.0	3.7	0.0	10.5
75-100	0.0	7.1	-0.1	16.5	54	0.4	0.0	5.0	0.1	14.0
100-200	0.0	5.1	-0.1	45.1	62	0.2	0.0	24.4	0.0	17.9
200-500	0.0	2.4	0.0	21.6	64	0.1	0.0	29.0	0.0	22.6
500-1,000	0.0	0.8	0.0	3.9	84	0.0	0.0	11.8	0.0	28.1
More than 1,000	0.0	0.1	0.0	0.3	17	0.0	0.0	26.2	0.0	33.0
All	0.0	3.2	0.0	100.0	33	0.1	0.0	100.0	0.0	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 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	1,142	2.1	6,647	0.1	-760	-0.1	7,408	0.2	-11.4
10-20	4,313	8.1	15,829	1.0	-1,970	-0.6	17,799	1.4	-12.5
20-30	5,897	11.0	25,500	2.2	-1,300	-0.6	26,800	2.9	-5.1
30-40	4,966	9.3	35,572	2.6	679	0.3	34,893	3.2	1.9
40-50	4,082	7.6	45,943	2.8	2,829	0.9	43,114	3.3	6.2
50-75	7,501	14.0	63,125	7.0	6,627	3.7	56,498	7.9	10.5
75-100	5,382	10.1	88,913	7.1	12,420	4.9	76,493	7.6	14.0
100-200	12,811	24.0	144,623	27.5	25,752	24.4	118,871	28.2	17.8
200-500	5,943	11.1	291,759	25.7	65,981	29.0	225,778	24.9	22.6
500-1,000	821	1.5	692,284	8.4	194,614	11.8	497,670	7.6	28.1
More than 1,000	341	0.6	3,141,941	15.9	1,036,800	26.2	2,105,141	13.3	33.0
All	53,425	100.0	126,322	100.0	25,301	100.0	101,020	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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) 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 T17-0266
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 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	1.8
10-20	0.0	0.2	0.0	0.0	0	0.1	0.0	0.3	0.0	1.5
20-30	0.0	1.3	0.0	0.7	4	0.7	0.0	0.8	0.0	2.4
30-40	0.0	2.5	0.0	1.4	13	1.1	0.0	1.0	0.0	3.5
40-50	0.0	6.5	-0.1	3.1	40	1.7	0.0	1.4	0.1	5.3
50-75	0.0	9.2	-0.1	10.6	78	1.6	0.0	5.0	0.1	7.8
75-100	0.0	13.6	-0.2	17.6	185	1.9	0.1	7.2	0.2	11.3
100-200	0.0	12.8	-0.3	44.7	325	1.5	0.2	23.6	0.2	16.2
200-500	0.0	6.4	-0.2	17.4	413	0.6	0.0	21.3	0.1	22.4
500-1,000	0.0	2.9	-0.1	3.1	497	0.3	-0.1	9.1	0.1	27.7
More than 1,000	0.0	1.2	0.0	1.5	450	0.0	-0.2	29.9	0.0	33.5
All	0.0	5.7	-0.2	100.0	101	0.8	0.0	100.0	0.1	16.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 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	1,944	4.4	5,394	0.3	94	0.0	5,300	0.4	1.8
10-20	7,586	17.3	15,935	3.5	236	0.3	15,699	4.1	1.5
20-30	7,359	16.7	25,197	5.3	609	0.8	24,588	6.2	2.4
30-40	4,593	10.5	35,401	4.7	1,218	1.0	34,182	5.4	3.4
40-50	3,458	7.9	45,707	4.5	2,364	1.4	43,343	5.1	5.2
50-75	5,989	13.6	62,865	10.8	4,808	5.0	58,057	11.9	7.7
75-100	4,213	9.6	88,454	10.7	9,840	7.1	78,615	11.4	11.1
100-200	6,106	13.9	139,533	24.4	22,266	23.4	117,268	24.6	16.0
200-500	1,877	4.3	296,830	15.9	65,988	21.4	230,843	14.9	22.2
500-1,000	275	0.6	697,214	5.5	192,560	9.1	504,654	4.8	27.6
More than 1,000	150	0.3	3,489,131	14.9	1,167,901	30.2	2,321,230	11.9	33.5
All	43,952	100.0	79,576	100.0	13,203	100.0	66,374	100.0	16.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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) 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.