

**Table T18-0043**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.2	0.2	7.2	7.2
10-20	0.1	99.9	0.0	0.0	0	0.0	0.4	0.4	3.3	3.3
20-30	0.3	99.7	0.0	0.4	*	0.1	0.9	0.9	4.7	4.7
30-40	0.9	99.1	0.0	1.2	*	0.2	1.4	1.4	7.4	7.4
40-50	1.8	98.2	0.0	2.1	10	0.2	1.9	1.9	9.7	9.7
50-75	2.7	97.3	0.0	9.9	20	0.3	6.2	6.2	12.1	12.2
75-100	3.8	96.2	0.1	15.1	50	0.4	7.1	7.1	14.4	14.5
100-200	3.6	96.4	0.1	38.7	70	0.3	25.4	25.4	17.3	17.4
200-500	2.4	97.6	0.1	25.6	130	0.2	23.7	23.7	21.0	21.0
500-1,000	1.5	98.6	0.0	5.1	200	0.1	8.8	8.8	25.6	25.6
More than 1,000	0.4	99.6	0.0	1.9	160	0.0	23.8	23.7	31.9	31.9
All	1.8	98.2	0.0	100.0	30	0.2	100.0	100.0	18.5	18.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,910	7.3	5,800	0.4	420	0.2	5,380	0.5	7.2
10-20	23,450	13.2	15,840	2.2	520	0.4	15,310	2.6	3.3
20-30	22,400	12.6	25,950	3.4	1,220	0.9	24,730	4.0	4.7
30-40	16,840	9.5	36,350	3.6	2,670	1.4	33,680	4.1	7.4
40-50	13,100	7.4	46,980	3.6	4,540	1.9	42,430	4.0	9.7
50-75	24,680	13.9	64,520	9.4	7,830	6.2	56,690	10.2	12.1
75-100	17,020	9.6	90,680	9.1	13,050	7.1	77,640	9.6	14.4
100-200	31,540	17.8	145,510	27.2	25,170	25.4	120,340	27.6	17.3
200-500	11,850	6.7	298,130	20.9	62,610	23.7	235,520	20.3	21.0
500-1,000	1,530	0.9	708,700	6.4	181,160	8.8	527,540	5.9	25.6
More than 1,000	710	0.4	3,292,620	13.8	1,049,350	23.8	2,243,260	11.6	31.9
All	177,230	100.0	95,380	100.0	17,670	100.0	77,710	100.0	18.5

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

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

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

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0043**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.8	0.8	8.9	8.9
10-20	0.1	99.9	0.0	0.0	0	0.0	2.3	2.3	6.1	6.1
20-30	0.4	99.6	0.0	0.7	*	0.1	4.1	4.0	7.7	7.7
30-40	1.2	98.8	0.0	1.8	10	0.2	4.9	4.9	10.3	10.3
40-50	2.8	97.2	0.0	3.2	20	0.3	5.6	5.6	12.5	12.5
50-75	4.1	95.9	0.1	14.8	40	0.5	15.3	15.2	15.0	15.1
75-100	5.1	94.9	0.1	18.4	110	0.6	13.3	13.3	18.1	18.2
100-200	5.0	95.0	0.2	37.5	200	0.7	25.5	25.5	20.7	20.9
200-500	4.1	95.9	0.2	19.0	510	0.7	12.1	12.1	23.9	24.1
500-1,000	3.1	96.9	0.2	3.3	800	0.4	3.9	3.9	28.6	28.7
More than 1,000	2.0	98.0	0.0	1.3	530	0.1	12.1	12.0	34.9	34.9
All	1.8	98.2	0.1	100.0	40	0.5	100.0	100.0	17.0	17.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,310	12.5	5,770	1.4	510	0.8	5,260	1.6	8.9
10-20	18,490	20.5	15,740	6.4	960	2.3	14,770	7.3	6.1
20-30	15,610	17.3	25,870	8.9	1,990	4.1	23,870	9.9	7.7
30-40	10,200	11.3	36,270	8.2	3,720	4.9	32,550	8.9	10.3
40-50	7,350	8.1	46,930	7.6	5,850	5.6	41,080	8.1	12.5
50-75	12,150	13.4	64,030	17.2	9,630	15.3	54,400	17.6	15.0
75-100	6,250	6.9	90,060	12.5	16,310	13.3	73,750	12.3	18.1
100-200	6,800	7.5	138,800	20.9	28,760	25.5	110,050	20.0	20.7
200-500	1,330	1.5	291,750	8.6	69,800	12.1	221,950	7.9	23.9
500-1,000	150	0.2	702,810	2.3	201,110	3.9	501,700	2.0	28.6
More than 1,000	80	0.1	3,150,780	5.9	1,100,310	12.1	2,050,480	4.6	34.9
All	90,380	100.0	50,000	100.0	8,490	100.0	41,510	100.0	17.0

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. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0043**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	2.5	2.5
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.3	0.3
20-30	*	**	0.0	0.0	0	0.0	0.0	0.0	0.8	0.8
30-40	0.2	99.8	0.0	0.1	*	0.1	0.1	0.1	2.9	2.9
40-50	0.4	99.7	0.0	0.1	*	0.0	0.3	0.3	5.6	5.6
50-75	1.3	98.7	0.0	2.0	10	0.1	2.0	2.0	8.7	8.7
75-100	2.6	97.4	0.0	7.3	20	0.2	4.1	4.1	11.7	11.7
100-200	3.3	96.8	0.0	41.2	40	0.2	24.8	24.9	16.2	16.3
200-500	2.2	97.9	0.0	38.9	80	0.1	29.1	29.1	20.6	20.6
500-1,000	1.2	98.8	0.0	7.5	120	0.1	11.2	11.2	25.2	25.2
More than 1,000	0.2	99.8	0.0	3.0	110	0.0	28.0	28.0	31.5	31.5
All	2.1	97.9	0.0	100.0	30	0.1	100.0	100.0	20.0	20.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	730	1.2	5,110	0.0	130	0.0	4,980	0.0	2.5
10-20	1,610	2.7	16,310	0.3	40	0.0	16,270	0.3	0.3
20-30	2,500	4.2	26,270	0.6	210	0.0	26,050	0.8	0.8
30-40	2,690	4.5	36,510	0.9	1,060	0.1	35,450	1.1	2.9
40-50	2,680	4.5	47,150	1.2	2,660	0.3	44,490	1.4	5.6
50-75	7,500	12.5	65,510	4.6	5,690	2.0	59,820	5.3	8.7
75-100	8,110	13.5	91,450	7.0	10,710	4.1	80,740	7.7	11.7
100-200	21,970	36.5	148,670	30.6	24,130	24.8	124,540	32.1	16.2
200-500	10,070	16.7	300,000	28.3	61,660	29.1	238,340	28.2	20.6
500-1,000	1,340	2.2	709,730	8.9	178,590	11.2	531,140	8.3	25.2
More than 1,000	590	1.0	3,206,430	17.8	1,009,060	28.0	2,197,370	15.3	31.5
All	60,210	100.0	177,050	100.0	35,440	100.0	141,620	100.0	20.0

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. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

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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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0043**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.4	-0.4	-11.7	-11.7
10-20	0.0	100.0	0.0	0.0	0	0.0	-3.9	-3.9	-12.2	-12.2
20-30	0.0	100.0	0.0	0.0	0	0.0	-3.7	-3.7	-5.6	-5.6
30-40	0.3	99.7	0.0	0.4	0	0.1	1.6	1.6	1.8	1.8
40-50	0.4	99.6	0.0	1.0	*	0.1	4.5	4.5	5.4	5.4
50-75	1.1	98.9	0.0	5.9	*	0.1	16.9	16.9	9.4	9.4
75-100	4.0	96.0	0.1	28.6	40	0.3	17.5	17.6	13.2	13.3
100-200	3.3	96.7	0.0	35.9	50	0.2	36.1	36.1	17.5	17.5
200-500	3.5	96.5	0.1	17.8	170	0.3	13.9	13.9	22.6	22.6
500-1,000	3.5	96.5	0.2	10.4	1,170	0.6	3.7	3.7	28.3	28.4
More than 1,000	0.4	99.6	0.0	0.1	30	0.0	13.9	13.9	31.9	31.9
All	1.1	98.9	0.0	100.0	10	0.2	100.0	100.0	11.0	11.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	3.1	6,920	0.4	-810	-0.4	7,730	0.5	-11.7
10-20	3,070	13.1	16,190	3.6	-1,980	-3.9	18,170	4.5	-12.2
20-30	3,930	16.7	26,030	7.3	-1,440	-3.7	27,470	8.7	-5.6
30-40	3,600	15.4	36,430	9.4	670	1.6	35,760	10.3	1.8
40-50	2,720	11.6	46,910	9.1	2,540	4.5	44,370	9.7	5.4
50-75	4,340	18.5	64,080	19.9	6,020	16.9	58,060	20.2	9.4
75-100	2,290	9.8	89,690	14.7	11,850	17.5	77,840	14.3	13.2
100-200	2,340	10.0	136,640	22.8	23,850	36.1	112,800	21.2	17.5
200-500	350	1.5	271,950	6.8	61,410	13.9	210,540	5.9	22.6
500-1,000	30	0.1	692,130	1.4	195,600	3.7	496,530	1.2	28.3
More than 1,000	20	0.1	4,384,730	4.8	1,397,900	13.9	2,986,830	3.7	31.9
All	23,450	100.0	59,730	100.0	6,590	100.0	53,140	100.0	11.0

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. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0043**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.1	-0.1	-12.7	-12.7
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.7	-0.7	-13.0	-13.0
20-30	0.2	99.9	0.0	0.1	0	0.0	-0.7	-0.7	-6.0	-6.0
30-40	0.4	99.6	0.0	0.4	*	0.4	0.1	0.1	0.5	0.5
40-50	0.6	99.5	0.0	1.1	*	0.1	0.7	0.7	4.6	4.6
50-75	1.4	98.6	0.0	4.2	10	0.1	3.4	3.4	9.0	9.0
75-100	2.7	97.3	0.0	13.4	20	0.2	4.8	4.8	12.4	12.5
100-200	2.5	97.5	0.0	42.8	30	0.1	24.5	24.5	16.4	16.4
200-500	1.7	98.3	0.0	29.3	50	0.1	28.6	28.6	20.7	20.7
500-1,000	0.7	99.3	0.0	8.1	90	0.1	11.3	11.3	25.7	25.7
More than 1,000	0.1	99.9	0.0	0.7	20	0.0	27.9	27.9	31.6	31.6
All	1.4	98.6	0.0	100.0	20	0.1	100.0	100.0	18.5	18.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,110	2.1	6,720	0.1	-850	-0.1	7,570	0.2	-12.7
10-20	4,300	8.0	16,190	1.0	-2,100	-0.7	18,290	1.4	-13.0
20-30	5,760	10.7	26,100	2.1	-1,570	-0.7	27,660	2.8	-6.0
30-40	4,930	9.2	36,400	2.6	190	0.1	36,210	3.1	0.5
40-50	4,020	7.5	47,040	2.7	2,180	0.7	44,870	3.2	4.6
50-75	7,620	14.2	64,640	7.0	5,780	3.4	58,850	7.8	9.0
75-100	5,510	10.3	90,890	7.1	11,290	4.8	79,600	7.7	12.4
100-200	13,120	24.4	147,750	27.7	24,150	24.5	123,600	28.4	16.4
200-500	6,010	11.2	298,220	25.6	61,640	28.6	236,590	24.9	20.7
500-1,000	810	1.5	710,080	8.2	182,410	11.3	527,670	7.4	25.7
More than 1,000	360	0.7	3,191,380	16.3	1,009,610	27.9	2,181,770	13.7	31.6
All	53,770	100.0	130,430	100.0	24,100	100.0	106,330	100.0	18.5

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. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

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

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0043**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.8	1.8
10-20	*	**	0.0	0.0	0	0.0	0.3	0.3	1.4	1.4
20-30	0.3	99.7	0.0	0.4	*	0.3	0.8	0.8	2.3	2.3
30-40	0.9	99.1	0.0	1.0	10	0.6	1.0	1.0	3.3	3.3
40-50	3.1	96.9	0.0	2.2	20	0.9	1.3	1.3	4.8	4.8
50-75	3.7	96.3	0.1	8.8	40	1.0	4.8	4.8	7.0	7.1
75-100	6.3	93.8	0.1	14.1	100	1.1	6.7	6.7	9.9	10.0
100-200	6.3	93.7	0.2	45.2	220	1.1	22.7	22.8	14.5	14.6
200-500	4.3	95.8	0.1	21.7	330	0.6	20.9	20.9	20.1	20.2
500-1,000	3.0	97.0	0.1	4.2	460	0.3	8.7	8.7	24.8	24.8
More than 1,000	1.2	98.8	0.0	2.4	460	0.0	32.2	32.1	32.4	32.5
All	2.6	97.4	0.1	100.0	70	0.5	100.0	100.0	15.5	15.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,890	4.2	5,380	0.3	90	0.0	5,280	0.3	1.8
10-20	7,440	16.4	16,350	3.2	230	0.3	16,120	3.8	1.4
20-30	7,660	16.9	25,790	5.2	580	0.8	25,210	6.1	2.3
30-40	4,880	10.8	36,250	4.7	1,180	1.0	35,070	5.4	3.3
40-50	3,480	7.7	46,920	4.3	2,250	1.3	44,670	4.9	4.8
50-75	6,200	13.7	64,310	10.6	4,530	4.8	59,780	11.6	7.0
75-100	4,390	9.7	90,580	10.5	8,960	6.7	81,620	11.2	9.9
100-200	6,420	14.2	143,280	24.4	20,720	22.7	122,560	24.7	14.5
200-500	2,010	4.4	303,270	16.2	60,960	20.9	242,310	15.3	20.1
500-1,000	290	0.6	713,170	5.4	176,660	8.7	536,510	4.9	24.8
More than 1,000	160	0.4	3,634,990	15.5	1,178,970	32.2	2,456,020	12.4	32.4
All	45,260	100.0	83,370	100.0	12,960	100.0	70,410	100.0	15.5

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. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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.