

Table T19-0067
Replace Itemized Deduction for Charitable Contributions with a Universal Deduction
Baseline: Current Law
Impact on Tax Revenue, 2020¹

Proposal	2020 (\$ billions)
Replace Itemized Deduction for Charitable Contributions with Deduction Available to All Taxpayers	-26.7
Replace Itemized Deduction for Charitable Contributions with Deduction Available to All Taxpayers for Contributions Above 1 Percent of AGI	-8.6
Replace Itemized Deduction for Charitable Contributions with Deduction Available to All Taxpayers for Contributions above 1.65 Percent of AGI	-0.8
Replace Itemized Deduction for Charitable Contributions with Deduction Available to All Taxpayers for Contributions above 2 Percent of AGI	2.4

Source: Urban-Brookings Microsimulation Model (version 0319-1).

(1) Calendar year. Baseline is the law in place for each year as of June 28, 2019. Proposals would replace the itemized deduction for charitable contributions with a universal deduction. For more information on TPC's baseline definitions, see:

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