

Table T12-0419
Deductible Charitable Contributions by Cash Income Percentile, 2013 ¹
Baseline: Current Policy

Cash Income Percentile ^{2,3}	All Tax Units (thousands)	Number of Tax Units (thousands)	Deductible Charitable Contributions (\$ millions)	Tax Units that Itemize Deductions						
				Charitable Contribution Deduction in Excess of:						
				\$50,000		\$50,000 Less Taxes Paid Deduction		\$50,000 Less All Other Itemized Deductions		
				Amount (\$ millions)	Percent of Contributions	Amount (\$ millions)	Percent of Contributions	Amount (\$ millions)	Percent of Contributions	
Lowest Quintile	40,520	518	491	0	0.0	0	0.0	0	0.1	
Second Quintile	36,208	3,546	4,448	0	0.0	0	0.0	10	0.2	
Middle Quintile	31,370	9,517	15,534	0	0.0	0	0.0	142	0.9	
Fourth Quintile	26,062	14,565	33,244	1	0.0	57	0.2	731	2.2	
Top Quintile	23,189	19,338	126,697	39,161	30.9	53,114	41.9	62,674	49.5	
All	158,260	47,483	180,414	39,162	21.7	53,172	29.5	63,558	35.2	
Addendum										
80-90	11,692	8,875	25,877	3	0.0	19	0.1	737	2.8	
90-95	5,736	5,030	19,595	135	0.7	390	2.0	1,496	7.6	
95-99	4,615	4,342	27,146	1,602	5.9	3,680	13.6	9,103	33.5	
Top 1 Percent	1,147	1,090	54,080	37,420	69.2	49,025	90.7	51,338	94.9	
Top 0.1 Percent	117	112	32,075	28,801	89.8	31,834	99.2	31,963	99.7	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

(2) Tax units with negative income are excluded from the lowest income class but are included in the totals. Dependents are excluded for the analysis. For a description of cash income, see

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

(3) The cash 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.