

**Table T18-0003**  
**Impact on the Tax Benefit of Itemized Deductions of H.R.1, The Tax Cuts and Jobs Act (TCJA)**  
**By Expanded Cash Income Level, 2018<sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-TCJA Law						Current Law					
	Number (thousands)	Percent of total	Tax Units who Benefit from Itemizing		Tax Benefit of Itemized Deductions				Tax Units who Benefit from Itemizing		Tax Benefit of Itemized Deductions			
					For Itemizers		For All Tax Units				For Itemizers		For All Tax Units	
			Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income	Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income
Less than 10	13,260	7.5	*	**	*	**	*	**	*	**	*	**	*	**
10-20	23,850	13.5	160	0.7	230	1.6	*	**	40	0.2	190	1.2	*	**
20-30	22,240	12.6	540	2.4	530	2.3	10	*	150	0.7	340	1.5	*	**
30-40	16,640	9.5	1,060	6.4	750	2.4	50	0.2	300	1.8	520	1.6	10	*
40-50	13,220	7.5	1,640	12.4	850	2.1	110	0.3	510	3.9	640	1.6	20	*
50-75	24,450	13.9	5,630	23.0	1,220	2.2	280	0.5	1,680	6.9	980	1.8	70	0.1
75-100	16,650	9.5	6,070	36.5	1,810	2.4	660	0.9	2,200	13.2	1,380	1.8	180	0.2
100-200	30,860	17.5	18,870	61.1	2,730	2.3	1,670	1.4	7,140	23.1	2,020	1.7	470	0.4
200-500	11,640	6.6	10,300	88.5	5,830	2.6	5,170	2.3	5,480	47.1	3,720	1.5	1,750	0.8
500-1,000	1,530	0.9	1,440	94.1	15,590	3.1	14,640	2.9	1,100	71.9	9,710	1.9	6,980	1.3
More than 1,000	670	0.4	620	92.5	97,210	4.4	89,890	4.2	540	80.6	61,730	2.7	49,910	2.3
All	176,100	100.0	46,340	26.3	4,640	2.8	1,220	1.7	19,140	10.9	4,410	2.0	480	0.6

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

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

(1) Calendar year. Current law includes the provisions in H.R.1, The Tax Cuts and Jobs Act, signed by the President on December 22, 2017. Excludes effects of repealing the ACA's Individual Shared Responsibility Payment (i.e., individual mandate).

(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>