

Table T16-0070

Number of Tax Units Who Itemize Under Current Law and Without Selected Itemized Deductions, 2016 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units (thousands)	Tax Units with Itemized Deductions								
		Current Law		Without the State and Local Tax Deduction ⁴		Without the Mortgage Interest Deduction		Without the Charitable Deduction		
		Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	
Lowest Quintile	47,692	384	0.8	247	0.5	208	0.4	336	0.7	
Second Quintile	37,451	2,729	7.3	1,862	5.0	1,567	4.2	2,294	6.1	
Third Quintile	33,994	8,007	23.6	4,966	14.6	4,659	13.7	6,759	19.9	
Fourth Quintile	28,393	13,528	47.6	7,614	26.8	8,258	29.1	11,170	39.3	
Top Quintile	23,735	19,499	82.2	11,483	48.4	14,699	61.9	17,597	74.1	
All	172,532	44,147	25.6	26,172	15.2	29,391	17.0	38,156	22.1	
Addendum										
80-90	12,235	9,163	74.9	4,802	39.2	5,876	48.0	7,988	65.3	
90-95	5,933	5,132	86.5	3,028	51.0	4,068	68.6	4,706	79.3	
95-99	4,439	4,160	93.7	2,985	67.3	3,756	84.6	3,926	88.5	
Top 1 Percent	1,128	1,044	92.6	668	59.3	999	88.6	976	86.6	
Top 0.1 Percent	115	108	93.8	81	69.8	107	92.5	103	89.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

(1) Calendar year.

(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/resources/income-measure-used-distributional-analyses-tax-policy-center>

(3) The 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. The breaks are (in 2015 dollars): 20% \$23,099; 40% \$45,153; 60% \$80,760; 80% \$142,601; 90% \$209,113; 95% \$295,756; 99% \$732,323; 99.9% \$3,769,396.

(4) The state and local tax deduction includes state and local income, sales, and real estate taxes.