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Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
All Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	*	**	*	**	*	**	0	0	0	0	0	0
10-20	160	550	20	210	10	230	*	**	0	0	0	0
20-30	470	2,050	70	990	10	320	*	**	0	0	0	0
30-40	880	3,510	230	3,530	30	920	10	960	*	**	0	0
40-50	1,220	4,460	370	5,670	70	2,300	10	490	*	**	0	0
50-75	4,380	18,520	1,240	18,590	220	7,190	40	2,720	10	710	10	1,560
75-100	4,230	18,720	1,600	23,960	420	13,910	50	3,450	20	2,020	*	**
100-200	10,140	48,130	5,960	92,770	1,880	62,360	320	20,690	40	4,400	*	**
200-500	2,360	13,260	3,840	65,580	2,480	85,890	700	45,750	100	11,690	30	4,540
500-1,000	80	420	200	3,570	360	13,610	400	27,640	90	10,500	20	3,280
More than 1,000	40	140	40	720	60	2,410	150	11,190	110	12,940	70	11,270
All	23,970	109,800	13,570	215,620	5,540	189,140	1,690	113,070	350	42,850	120	21,140

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units	Amount (\$	Tax Units	Amount (\$	Tax Units	Amount (\$			Total (\$		Avg for	
	(Thousands)	Millions)	(Thousands)	Millions)	(Thousands)	Millions)	Itemizers	Non-Itemizers	All		millions)	Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	13,200	13,200	**	**	**
10-20	0	0	0	0	0	0	180	24,060	24,240	0.7	1,030	5,780
20-30	0	0	0	0	0	0	560	21,050	21,610	2.6	3,430	6,180
30-40	0	0	0	0	0	0	1,160	15,340	16,500	7.0	9,120	7,890
40-50	0	0	0	0	0	0	1,670	11,720	13,400	12.5	13,260	7,920
50-75	0	0	0	0	0	0	5,900	19,950	25,850	22.8	49,280	8,350
75-100	*	**	0	0	0	0	6,320	10,180	16,500	38.3	62,120	9,820
100-200	*	**	0	0	0	0	18,330	11,280	29,610	61.9	229,050	12,500
200-500	10	3,850	*	**	0	0	9,520	1,110	10,640	89.5	230,920	24,240
500-1,000	20	5,820	*	**	*	**	1,170	70	1,240	94.4	68,910	58,820
More than 1,000	100	31,820	40	25,060	30	99,620	630	50	680	92.6	195,180	307,390
All	140	41,730	40	28,340	30	100,840	45,460	129,220	174,680	26.0	862,520	18,970

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, see

<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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions
Less than 10	*	**	*	**	*	**	0	0	0	0	0	0
10-20	140	520	10	190	10	160	0	0	0	0	0	0
20-30	400	1,810	60	890	*	**	*	**	0	0	0	0
30-40	680	2,730	180	2,790	20	650	10	680	0	0	0	0
40-50	900	3,340	270	4,170	60	1,980	10	310	*	**	0	0
50-75	2,730	11,620	730	11,010	150	4,810	30	2,050	*	**	10	1,560
75-100	1,900	9,290	710	10,570	190	6,400	30	1,670	10	1,130	*	**
100-200	2,090	10,910	1,530	24,370	580	19,510	100	6,570	30	3,090	*	**
200-500	180	950	370	6,390	250	8,850	80	5,060	10	1,510	10	1,170
500-1,000	10	40	10	240	30	1,010	30	2,050	10	1,010	*	**
More than 1,000	10	30	10	90	10	230	10	990	10	1,070	10	1,240
All	9,040	41,250	3,880	60,720	1,290	43,630	300	19,470	70	8,270	30	4,670

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum				
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)		Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Itemizers	Non-Itemizers		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	13,200	13,200	**	**
10-20	0	0	0	0	0	0	160	24,060	24,230	0.7	870
20-30	0	0	0	0	0	0	470	21,050	21,520	2.2	2,800
30-40	0	0	0	0	0	0	890	15,340	16,230	5.5	6,850
40-50	0	0	0	0	0	0	1,230	11,720	12,950	9.5	10,130
50-75	0	0	0	0	0	0	3,650	19,950	23,600	15.5	31,140
75-100	0	0	0	0	0	0	2,830	10,180	13,010	21.8	29,070
100-200	*	**	0	0	0	0	4,340	11,280	15,620	27.8	64,900
200-500	*	**	*	**	0	0	900	1,110	2,010	44.8	25,190
500-1,000	10	1,560	*	**	*	**	90	70	160	56.3	7,900
More than 1,000	10	4,110	*	**	*	**	70	50	120	58.3	25,620
All	20	7,020	10	4,750	*	**	14,630	129,220	143,850	10.2	204,530

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, see

<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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Married Filing Jointly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions
Less than 10	0	0	0	0	*	**	0	0	0	0	0	0
10-20	*	**	*	**	*	**	*	**	0	0	0	0
20-30	20	50	*	**	*	**	0	0	0	0	0	0
30-40	40	180	20	270	*	**	*	**	*	**	0	0
40-50	120	410	30	470	*	**	*	**	*	**	0	0
50-75	740	2,950	240	3,560	50	1,550	10	580	10	610	0	0
75-100	1,590	6,150	560	8,210	160	5,110	10	750	10	890	0	0
100-200	7,280	33,260	3,740	57,970	1,050	34,580	180	12,160	10	1,090	*	**
200-500	2,090	11,860	3,340	56,910	2,120	73,240	600	38,940	80	9,660	20	3,060
500-1,000	70	380	180	3,240	330	12,310	360	25,020	80	9,140	20	2,790
More than 1,000	30	100	30	610	50	2,080	130	9,910	90	11,520	50	9,420
All	11,970	55,350	8,150	131,250	3,770	129,230	1,310	87,860	270	33,130	90	15,430

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum				
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)		Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Itemizers	Non-Itemizers		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	720	720	**	**
10-20	0	0	0	0	0	0	*	1,730	1,730	**	**
20-30	0	0	0	0	0	0	20	2,640	2,660	0.8	70
30-40	0	0	0	0	0	0	70	2,660	2,730	2.6	1,050
40-50	0	0	0	0	0	0	160	2,600	2,760	5.8	1,220
50-75	0	0	0	0	0	0	1,040	7,100	8,140	12.8	9,250
75-100	*	**	0	0	0	0	2,320	5,780	8,110	28.6	21,160
100-200	*	**	0	0	0	0	12,260	8,700	20,960	58.5	139,260
200-500	10	1,920	*	**	0	0	8,260	990	9,250	89.3	195,930
500-1,000	10	3,970	*	**	*	**	1,050	50	1,100	95.5	59,240
More than 1,000	90	26,260	30	19,900	20	77,800	540	40	580	93.1	157,600
All	110	32,240	30	21,760	20	78,720	25,730	33,490	59,210	43.5	584,950

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, see

<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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions
Less than 10	0	0	*	**	0	0	0	0	0	0	0	0
10-20	*	**	0	0	*	**	0	0	0	0	0	0
20-30	30	80	*	**	*	**	*	**	0	0	0	0
30-40	110	460	20	260	*	**	*	**	0	0	0	0
40-50	150	530	50	660	*	**	*	**	0	0	0	0
50-75	720	3,130	220	3,110	20	480	*	**	*	**	0	0
75-100	600	2,630	280	4,210	60	2,180	10	340	0	0	0	0
100-200	640	3,210	560	8,530	220	7,110	20	1,410	*	**	*	**
200-500	90	370	100	1,610	90	3,280	20	1,370	*	**	*	**
500-1,000	*	**	*	**	10	200	10	470	*	**	*	**
More than 1,000	*	**	*	**	*	**	*	**	*	**	*	**
All	2,330	10,420	1,220	18,500	400	13,610	60	3,860	10	940	*	**

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum				
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)		Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Itemizers	Non-Itemizers		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	740	740	**	**
10-20	0	0	0	0	0	0	*	3,180	3,180	**	**
20-30	0	0	0	0	0	0	30	3,880	3,920	0.8	210
30-40	0	0	0	0	0	0	140	3,260	3,390	4.1	800
40-50	0	0	0	0	0	0	210	2,570	2,780	7.6	1,310
50-75	0	0	0	0	0	0	950	3,870	4,830	19.7	6,800
75-100	0	0	0	0	0	0	940	1,290	2,230	42.2	9,360
100-200	0	0	0	0	0	0	1,440	750	2,190	65.8	20,430
200-500	*	**	0	0	0	0	300	20	320	93.8	7,990
500-1,000	*	**	*	**	*	**	20	*	20	100.0	1,160
More than 1,000	*	**	*	**	*	**	10	*	10	100.0	4,300
All	*	**	*	**	*	**	4,040	19,620	23,660	17.1	52,410

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. For an explanation of baselines, see

<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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Tax Units with Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	0	0	*	**	0	0	0	0	0	0	0	0
10-20	*	**	*	**	*	**	0	0	0	0	0	0
20-30	30	90	*	**	*	**	*	**	0	0	0	0
30-40	120	510	20	300	10	200	*	**	*	**	0	0
40-50	220	720	60	830	10	230	*	**	*	**	0	0
50-75	1,050	4,300	320	4,640	40	1,310	10	370	10	610	0	0
75-100	1,270	5,170	520	8,070	130	4,200	10	550	*	**	0	0
100-200	4,440	20,800	2,710	42,100	810	26,730	120	7,680	10	910	*	**
200-500	1,130	6,200	2,110	36,080	1,440	49,620	430	27,590	40	4,410	10	1,830
500-1,000	40	200	100	1,890	200	7,460	240	16,630	50	5,430	10	1,660
More than 1,000	20	60	20	320	30	1,210	80	6,230	60	7,070	40	6,090
All	8,320	38,070	5,870	94,280	2,670	91,110	880	59,110	160	19,250	60	9,730

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum				
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)		Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	950		**	**
10-20	0	0	0	0	0	0	*	3,940		**	**
20-30	0	0	0	0	0	0	40	5,080	0.8	230	6,290
30-40	0	0	0	0	0	0	150	4,090	3.5	1,200	7,870
40-50	0	0	0	0	0	0	280	3,320	7.8	1,830	6,430
50-75	0	0	0	0	0	0	1,430	6,310	18.5	11,230	7,850
75-100	*	**	0	0	0	0	1,940	3,420	36.2	18,600	9,600
100-200	*	**	0	0	0	0	8,100	4,240	65.6	98,400	12,150
200-500	10	1,640	*	**	0	0	5,150	400	92.6	127,470	24,730
500-1,000	10	2,210	*	**	*	**	650	30	97.0	36,320	56,160
More than 1,000	50	15,620	20	11,840	10	41,000	320	20	94.1	89,430	278,370
All	70	19,510	20	12,580	10	41,190	18,070	32,050	36.1	384,840	21,300

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Children are defined as an exemption for a child living at, or away from, home. For an explanation of baselines, see <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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Tax Units without Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions
Less than 10	*	**	*	**	*	**	0	0	0	0	0	0
10-20	160	550	10	210	10	180	*	**	0	0	0	0
20-30	440	1,960	70	970	10	210	*	**	0	0	0	0
30-40	760	3,000	210	3,230	20	730	10	950	*	**	0	0
40-50	1,010	3,750	310	4,840	60	2,070	10	460	*	**	0	0
50-75	3,330	14,220	920	13,950	180	5,870	40	2,350	*	**	10	1,560
75-100	2,960	13,550	1,080	15,890	290	9,710	40	2,900	10	1,410	*	**
100-200	5,690	27,340	3,250	50,670	1,060	35,630	200	13,010	30	3,490	*	**
200-500	1,230	7,060	1,730	29,490	1,040	36,270	280	18,150	60	7,280	20	2,710
500-1,000	40	220	100	1,680	160	6,150	160	11,010	40	5,070	10	1,620
More than 1,000	20	80	20	410	30	1,200	70	4,970	50	5,870	30	5,180
All	15,650	71,730	7,700	121,340	2,870	98,030	810	53,950	190	23,590	70	11,410

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum				
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)		Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Tax Units (Thousands)	Amount (\$) Millions	Itemizers	Non-Itemizers		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	12,240	12,250	**	**
10-20	0	0	0	0	0	0	180	20,120	20,290	0.9	970
20-30	0	0	0	0	0	0	520	15,970	16,490	3.2	3,210
30-40	0	0	0	0	0	0	1,000	11,250	12,250	8.2	7,920
40-50	0	0	0	0	0	0	1,390	8,410	9,800	14.2	11,430
50-75	0	0	0	0	0	0	4,470	13,640	18,110	24.7	38,050
75-100	*	**	0	0	0	0	4,390	6,760	11,150	39.4	43,520
100-200	*	**	0	0	0	0	10,240	7,040	17,280	59.3	130,640
200-500	10	2,200	*	**	0	0	4,370	710	5,080	86.0	103,450
500-1,000	10	3,610	*	**	*	**	520	40	560	92.9	32,600
More than 1,000	50	16,200	20	13,220	20	58,620	310	30	340	91.2	105,750
All	70	22,220	20	15,760	20	59,650	27,400	97,170	124,570	22.0	477,690

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Children are defined as an exemption for a child living at, or away from, home. For an explanation of baselines, see <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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)
Less than 10	0	0	*	**	*	**	0	0	0	0	0	0
10-20	50	120	*	**	*	**	0	0	0	0	0	0
20-30	120	440	10	180	*	**	*	**	0	0	0	0
30-40	170	580	50	890	10	320	10	480	*	**	0	0
40-50	260	880	90	1,390	20	670	*	**	0	0	0	0
50-75	720	2,890	190	3,020	60	1,800	10	810	*	**	0	0
75-100	720	2,890	240	3,460	110	3,870	20	1,220	*	**	*	**
100-200	1,540	6,680	740	11,410	290	10,030	70	4,910	20	2,220	*	**
200-500	450	2,600	470	7,750	240	8,390	80	5,530	20	2,500	10	1,010
500-1,000	20	100	40	620	50	1,990	40	3,080	20	2,110	*	**
More than 1,000	10	30	10	130	20	610	30	1,950	20	2,570	10	1,880
All	4,060	17,220	1,850	28,930	800	27,760	270	18,140	80	9,720	20	3,680

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)	Tax Units (Thousands)	Amount (\$) Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	1,910	1,910	**	**	**
10-20	0	0	0	0	0	0	50	7,670	7,720	0.6	210	3,980
20-30	0	0	0	0	0	0	130	6,890	7,020	1.9	650	4,840
30-40	0	0	0	0	0	0	250	4,230	4,470	5.6	2,280	9,300
40-50	0	0	0	0	0	0	370	3,000	3,370	11.0	3,090	8,290
50-75	0	0	0	0	0	0	990	5,200	6,180	16.0	8,540	8,650
75-100	0	0	0	0	0	0	1,090	2,890	3,990	27.3	11,730	10,730
100-200	*	**	0	0	0	0	2,660	3,040	5,710	46.6	35,290	13,250
200-500	*	**	*	**	0	0	1,260	310	1,570	80.3	29,390	23,240
500-1,000	*	**	*	**	*	**	180	20	200	90.0	11,160	62,780
More than 1,000	30	8,090	10	6,880	10	32,830	140	10	150	93.3	54,990	397,620
All	40	10,940	10	7,630	10	33,400	7,130	35,600	42,730	16.7	157,420	22,070

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Elderly are defined as primary (or secondary, if applicable) taxpayer age 65 or older. For an explanation of baselines, see <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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.

Table T16-0271
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, After Limitation by Pease
By Expanded Cash Income Level, 2017 ¹
Non-Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars) ³											
	\$0 - \$10,000		\$10,000-\$25,000		\$25,000-\$50,000		\$50,000-\$100,000		\$100,000-\$150,000		\$150,000-\$200,000	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)
Less than 10	*	**	0	0	*	**	0	0	0	0	0	0
10-20	110	430	10	150	10	200	*	**	0	0	0	0
20-30	350	1,610	60	810	10	280	*	**	0	0	0	0
30-40	710	2,930	180	2,630	20	600	10	480	*	**	0	0
40-50	960	3,590	280	4,280	50	1,630	10	340	*	**	0	0
50-75	3,660	15,630	1,050	15,570	170	5,380	30	1,910	10	700	10	1,560
75-100	3,520	15,830	1,360	20,500	310	10,030	30	2,230	10	1,730	*	**
100-200	8,600	41,460	5,220	81,360	1,590	52,330	240	15,790	20	2,180	*	**
200-500	1,910	10,660	3,380	57,820	2,240	77,490	620	40,220	80	9,190	20	3,530
500-1,000	60	330	160	2,950	310	11,620	350	24,560	70	8,390	10	2,510
More than 1,000	30	110	30	590	50	1,800	120	9,240	80	10,370	50	9,390
All	19,910	92,570	11,720	186,690	4,740	161,380	1,420	94,930	280	33,130	100	17,460

Expanded Cash Income Level (thousands of 2016 dollars) ²	Reported Itemized Deductions in Excess of the Standard Deduction After Limitation by Pease (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁴	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Less than 10	0	0	0	0	0	0	*	11,280	11,280	**	**	**
10-20	0	0	0	0	0	0	130	16,390	16,520	0.8	820	6,530
20-30	0	0	0	0	0	0	420	14,160	14,580	2.9	2,780	6,610
30-40	0	0	0	0	0	0	910	11,120	12,030	7.6	6,840	7,510
40-50	0	0	0	0	0	0	1,300	8,720	10,030	13.0	10,170	7,810
50-75	0	0	0	0	0	0	4,920	14,750	19,670	25.0	40,740	8,290
75-100	*	**	0	0	0	0	5,230	7,290	12,520	41.8	50,380	9,630
100-200	*	**	0	0	0	0	15,670	8,240	23,900	65.6	193,750	12,370
200-500	10	2,500	*	**	0	0	8,260	810	9,070	91.1	201,530	24,400
500-1,000	20	4,360	*	**	*	**	990	50	1,040	95.2	57,750	58,110
More than 1,000	80	23,720	30	18,180	20	66,790	500	40	530	94.3	140,180	282,260
All	100	30,790	30	20,710	20	67,440	38,330	93,620	131,950	29.0	705,100	18,400

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Fewer than 5,000. ** Insufficient data. Numbers may not add due to rounding.

(1) Calendar year. Baseline is current law. Includes only tax units that choose to itemize deductions. Non-elderly are defined as primary (and secondary, if applicable) under age 65. For an explanation of baselines, see <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) For example, a tax unit eligible for a \$12,700 standard deduction that reports \$30,000 in itemized deductions would have \$17,300 of itemized deductions in excess of the standard deduction (= \$30,000 - \$12,700).

(4) In excess of the standard deduction.