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Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017 ¹
All Tax Units

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	360	1,390	40	530	10	470	*	**	0	0	0	0
Second Quintile	2,140	8,400	570	8,700	90	2,860	20	1,530	*	**	0	0
Middle Quintile	6,100	25,710	1,830	27,590	360	11,990	50	3,340	10	760	10	1,560
Fourth Quintile	8,660	39,580	3,950	59,830	1,180	38,760	180	11,060	30	3,870	*	**
Top Quintile	6,600	34,290	7,110	117,700	3,880	133,990	1,500	101,510	360	43,820	140	23,610
All	23,880	109,400	13,490	214,360	5,520	188,090	1,750	117,520	410	49,030	150	25,310
Addendum												
80-90	4,550	22,550	3,450	54,770	1,120	37,250	220	14,760	30	2,990	*	**
90-95	1,500	8,640	2,290	38,350	1,100	37,410	230	15,270	40	5,060	10	1,570
95-99	540	3,070	1,330	23,640	1,520	54,030	720	47,330	100	12,110	30	4,340
Top 1 Percent	10	30	50	940	140	5,310	330	24,150	190	23,670	100	17,280
Top 0.1 Percent	*	**	*	**	*	**	10	450	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	410	47,920	48,340	0.8	2,430	5,890
Second Quintile	0	0	0	0	0	0	2,830	35,800	38,630	7.3	22,010	7,780
Middle Quintile	0	0	0	0	0	0	8,360	25,530	33,880	24.7	70,950	8,490
Fourth Quintile	*	**	0	0	0	0	13,990	14,660	28,660	48.8	153,430	10,970
Top Quintile	180	54,730	50	35,490	40	125,430	19,860	4,100	23,960	82.9	670,590	33,760
All	180	54,930	50	35,490	40	125,470	45,460	129,220	174,680	26.0	919,610	20,230
Addendum												
80-90	*	**	*	**	0	0	9,370	3,020	12,390	75.6	132,820	14,180
90-95	*	**	*	**	0	0	5,180	730	5,910	87.6	106,910	20,650
95-99	20	5,820	*	**	*	**	4,260	280	4,530	94.0	152,630	35,860
Top 1 Percent	160	48,280	50	33,670	40	124,900	1,060	70	1,130	93.8	278,230	261,860
Top 0.1 Percent	30	10,860	30	19,990	30	114,840	110	10	120	91.7	147,700	1,330,760

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	320	1,250	30	470	10	170	0	0	0	0	0	0
Second Quintile	1,630	6,600	430	6,710	70	2,320	20	1,070	*	**	0	0
Middle Quintile	3,570	15,200	1,090	16,490	210	7,270	40	2,420	*	**	10	1,560
Fourth Quintile	2,780	14,420	1,410	21,710	480	15,920	80	4,880	20	2,620	*	**
Top Quintile	720	3,730	920	15,220	520	17,870	180	11,820	50	5,620	20	3,470
All	9,020	41,210	3,870	60,610	1,290	43,560	310	20,190	70	8,710	30	5,040
Addendum												
80-90	570	2,900	580	9,460	250	8,400	50	3,050	10	1,590	*	**
90-95	120	650	250	4,270	140	4,830	40	2,910	10	1,030	*	**
95-99	30	170	80	1,440	110	3,990	60	3,960	10	1,230	10	1,130
Top 1 Percent	*	**	*	**	20	650	20	1,890	10	1,770	10	1,670
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	360	37,880	38,240	0.9	1,890	5,300
Second Quintile	0	0	0	0	0	0	2,150	21,450	23,600	9.1	17,020	7,900
Middle Quintile	0	0	0	0	0	0	4,910	10,800	15,710	31.3	43,030	8,760
Fourth Quintile	*	**	0	0	0	0	4,770	3,140	7,910	60.3	59,680	12,510
Top Quintile	30	8,430	10	5,690	10	17,630	2,440	370	2,800	87.1	89,490	36,730
All	30	8,550	10	5,690	10	17,630	14,630	74,270	88,910	16.5	211,170	14,430
Addendum												
80-90	*	**	0	0	0	0	1,460	270	1,730	84.4	25,740	17,620
90-95	*	**	0	0	0	0	560	70	630	88.9	14,280	25,270
95-99	10	1,490	*	**	*	**	310	30	330	93.9	14,710	48,170
Top 1 Percent	20	6,680	10	4,570	10	17,470	100	10	110	90.9	34,760	331,450
Top 0.1 Percent	*	**	*	**	*	**	10	*	10	100.0	19,600	1,426,890

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) 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 2016 dollars): 20% \$24,800; 40%

\$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Married Filing Jointly Tax Units

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	10	40	*	**	*	**	*	**	0	0	0	0
Second Quintile	150	520	40	630	10	320	10	410	*	**	0	0
Middle Quintile	1,260	5,100	360	5,360	80	2,610	10	840	10	660	0	0
Fourth Quintile	4,900	20,350	1,870	27,650	520	17,240	60	3,680	10	1,190	*	**
Top Quintile	5,580	28,980	5,810	96,450	3,140	108,080	1,270	86,270	300	36,710	110	19,130
All	11,900	55,010	8,080	130,100	3,750	128,270	1,350	91,290	320	38,760	110	19,260
Addendum												
80-90	3,760	18,430	2,590	41,080	740	24,310	160	11,050	10	1,170	*	**
90-95	1,320	7,700	1,960	32,750	910	30,490	180	11,630	30	3,760	10	1,060
95-99	500	2,820	1,220	21,770	1,380	48,810	640	41,930	90	10,490	20	2,980
Top 1 Percent	10	30	40	850	120	4,470	290	21,660	170	21,280	90	15,000
Top 0.1 Percent	*	**	*	**	*	**	10	390	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	10	3,650	3,670	0.3	80	5,890
Second Quintile	0	0	0	0	0	0	210	6,310	6,520	3.2	2,080	10,010
Middle Quintile	0	0	0	0	0	0	1,710	9,530	11,240	15.2	14,570	8,500
Fourth Quintile	*	**	0	0	0	0	7,360	9,960	17,320	42.5	70,330	9,560
Top Quintile	140	43,030	40	27,990	30	98,440	16,430	3,570	20,000	82.2	545,080	33,180
All	140	43,110	40	27,990	30	98,490	25,730	33,490	59,210	43.5	632,280	24,580
Addendum												
80-90	*	**	*	**	0	0	7,260	2,620	9,880	73.5	96,180	13,250
90-95	*	**	*	**	0	0	4,400	650	5,050	87.1	87,770	19,960
95-99	10	3,430	*	**	*	**	3,850	240	4,100	93.9	133,230	34,580
Top 1 Percent	130	39,220	40	27,300	30	98,110	920	60	980	93.9	227,910	247,520
Top 0.1 Percent	30	9,170	20	16,740	30	90,870	90	*	100	90.0	118,470	1,295,610

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

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(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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	10	10	*	**	*	**	0	0	0	0	0	0
Second Quintile	250	940	70	860	*	**	*	**	0	0	0	0
Middle Quintile	1,000	4,270	300	4,420	50	1,570	*	**	*	**	0	0
Fourth Quintile	800	3,830	560	8,600	160	5,090	20	1,320	*	**	0	0
Top Quintile	270	1,360	290	4,570	190	6,700	40	2,560	10	1,020	*	**
All	2,330	10,420	1,220	18,490	400	13,600	60	3,980	10	1,030	*	**
Addendum												
80-90	210	1,060	210	3,240	110	3,810	10	590	*	**	*	**
90-95	50	240	60	950	50	1,910	10	600	*	**	*	**
95-99	10	70	20	350	20	830	10	960	*	**	*	**
Top 1 Percent	*	**	*	**	*	**	10	410	*	**	*	**
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	10	5,890	5,900	0.2	140	10,950
Second Quintile	0	0	0	0	0	0	330	7,380	7,700	4.3	1,960	6,020
Middle Quintile	0	0	0	0	0	0	1,350	4,790	6,140	22.0	10,360	7,670
Fourth Quintile	0	0	0	0	0	0	1,530	1,380	2,910	52.6	18,840	12,290
Top Quintile	10	1,900	*	**	*	**	810	130	950	85.3	22,380	27,470
All	10	1,900	*	**	*	**	4,040	19,620	23,660	17.1	53,690	13,300
Addendum												
80-90	0	0	0	0	0	0	540	120	660	81.8	8,920	16,500
90-95	*	**	0	0	0	0	180	10	190	94.7	4,100	22,820
95-99	*	**	0	0	*	**	70	10	80	87.5	3,400	46,260
Top 1 Percent	*	**	*	**	*	**	20	*	20	100.0	5,960	280,480
Top 0.1 Percent	*	**	*	**	*	**	*	*	*	**	**	**

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	10	10	*	**	*	**	0	0	0	0	0	0
Second Quintile	330	1,170	80	1,020	10	420	*	**	*	**	0	0
Middle Quintile	1,520	6,210	450	6,530	80	2,680	10	390	10	660	0	0
Fourth Quintile	3,240	13,870	1,500	22,890	410	13,570	50	2,990	10	800	*	**
Top Quintile	3,180	16,590	3,790	62,970	2,150	74,100	850	57,450	180	21,370	70	11,410
All	8,280	37,870	5,830	93,470	2,670	90,890	900	60,880	190	23,030	70	11,540
Addendum												
80-90	2,210	11,160	1,790	28,360	570	18,820	100	6,700	10	830	*	**
90-95	740	4,200	1,230	20,570	640	21,270	130	8,740	10	1,750	*	**
95-99	230	1,220	750	13,610	880	31,260	430	28,520	50	5,760	10	2,070
Top 1 Percent	*	**	20	430	70	2,760	180	13,500	110	13,030	50	9,120
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	10	7,440	7,460	0.1	160	13,080
Second Quintile	0	0	0	0	0	0	420	9,480	9,900	4.2	2,840	6,810
Middle Quintile	0	0	0	0	0	0	2,070	8,030	10,100	20.5	16,470	7,960
Fourth Quintile	*	**	0	0	0	0	5,210	5,320	10,540	49.4	54,280	10,420
Top Quintile	90	26,940	20	15,950	20	52,850	10,350	1,520	11,870	87.2	339,620	32,820
All	90	26,980	20	15,950	20	52,860	18,070	32,050	50,110	36.1	413,450	22,890
Addendum												
80-90	*	**	*	**	0	0	4,680	1,130	5,810	80.6	65,980	14,100
90-95	*	**	*	**	0	0	2,760	260	3,010	91.7	56,760	20,580
95-99	10	2,640	*	**	*	**	2,360	100	2,460	95.9	85,410	36,260
Top 1 Percent	80	24,190	20	15,620	20	52,820	560	30	590	94.9	131,470	236,670
Top 0.1 Percent	20	5,750	10	10,240	10	49,560	50	*	60	83.3	66,460	1,238,790

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Tax Units without Children

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	360	1,380	30	490	10	350	*	**	0	0	0	0
Second Quintile	1,820	7,240	500	7,670	70	2,450	20	1,490	*	**	0	0
Middle Quintile	4,580	19,510	1,380	21,060	280	9,310	50	2,940	*	**	10	1,560
Fourth Quintile	5,420	25,710	2,440	36,940	760	25,190	130	8,070	20	3,070	*	**
Top Quintile	3,420	17,700	3,310	54,730	1,730	59,900	650	44,060	180	22,460	70	12,210
All	15,600	71,530	7,670	120,890	2,850	97,200	850	56,640	210	26,010	80	13,780
Addendum												
80-90	2,340	11,390	1,650	26,400	550	18,440	120	8,070	20	2,160	*	**
90-95	760	4,440	1,060	17,780	470	16,140	100	6,530	30	3,310	10	1,440
95-99	310	1,850	580	10,030	650	22,770	280	18,810	50	6,350	10	2,280
Top 1 Percent	10	20	30	510	70	2,550	150	10,650	90	10,640	50	8,160
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	400	40,480	40,880	1.0	2,260	5,670
Second Quintile	0	0	0	0	0	0	2,410	26,320	28,730	8.4	19,170	7,950
Middle Quintile	0	0	0	0	0	0	6,290	17,500	23,780	26.5	54,480	8,660
Fourth Quintile	*	**	0	0	0	0	8,780	9,340	18,120	48.5	99,150	11,290
Top Quintile	90	27,790	30	19,540	20	72,580	9,510	2,570	12,090	78.7	330,960	34,790
All	90	27,960	30	19,540	20	72,620	27,400	97,170	124,570	22.0	506,160	18,480
Addendum												
80-90	*	**	0	0	0	0	4,690	1,890	6,580	71.3	66,840	14,260
90-95	*	**	*	**	0	0	2,420	470	2,890	83.7	50,150	20,730
95-99	10	3,170	*	**	*	**	1,900	170	2,070	91.8	67,220	35,360
Top 1 Percent	80	24,090	30	18,050	20	72,080	510	40	550	92.7	146,760	289,460
Top 0.1 Percent	20	5,110	10	9,750	20	65,280	60	*	60	100.0	81,240	1,416,800

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	100	300	10	120	*	**	0	0	0	0	0	0
Second Quintile	450	1,580	130	2,140	30	850	10	640	*	**	0	0
Middle Quintile	1,060	4,160	290	4,460	90	3,310	20	1,260	*	**	0	0
Fourth Quintile	1,400	5,750	580	8,650	240	8,360	40	2,760	20	1,800	*	**
Top Quintile	1,030	5,320	820	13,430	420	14,700	220	14,720	70	8,300	30	5,040
All	4,040	17,130	1,840	28,810	780	27,260	290	19,380	80	10,110	30	5,040
Addendum												
80-90	610	2,910	360	5,660	130	4,410	50	3,060	10	990	*	**
90-95	290	1,720	280	4,650	80	2,810	30	2,090	10	1,510	*	**
95-99	120	680	170	3,000	180	6,600	80	5,590	10	1,650	10	1,160
Top 1 Percent	*	**	10	120	20	870	50	3,970	30	4,150	20	3,540
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Percent Who Itemize	Itemized Deductions ⁵	
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All		Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	110	13,190	13,300	0.8	470	4,260
Second Quintile	0	0	0	0	0	0	620	10,130	10,750	5.8	5,210	8,390
Middle Quintile	0	0	0	0	0	0	1,470	6,720	8,190	17.9	13,200	8,990
Fourth Quintile	0	0	0	0	0	0	2,280	4,000	6,280	36.3	27,320	11,970
Top Quintile	40	13,340	10	9,450	10	40,540	2,650	1,120	3,780	70.1	124,830	47,080
All	40	13,340	10	9,450	10	40,580	7,130	35,600	42,730	16.7	171,090	23,980
Addendum												
80-90	*	**	0	0	0	0	1,160	830	1,990	58.3	17,090	14,760
90-95	*	**	0	0	0	0	700	200	900	77.8	13,380	19,080
95-99	10	1,480	*	**	*	**	590	80	660	89.4	20,760	35,260
Top 1 Percent	40	11,550	10	9,050	10	40,340	200	20	220	90.9	73,600	361,490
Top 0.1 Percent	10	2,330	10	4,890	10	36,620	30	*	30	100.0	44,380	1,548,540

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.

Table T16-0273
Distribution of Itemized Deductions in Excess of the Standard Deduction Under Current Law, Before Pease Limitation
By Expanded Cash Income Percentile, 2017¹
Non-Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars) ⁴											
	\$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)
Lowest Quintile	260	1,090	30	400	10	420	*	**	0	0	0	0
Second Quintile	1,690	6,820	440	6,550	60	2,020	10	890	*	**	0	0
Middle Quintile	5,040	21,550	1,540	23,130	260	8,680	30	2,080	10	750	10	1,560
Fourth Quintile	7,270	33,840	3,360	51,180	930	30,400	130	8,290	20	2,070	*	**
Top Quintile	5,580	28,970	6,280	104,260	3,460	119,300	1,280	86,790	300	35,530	110	18,570
All	19,840	92,270	11,650	185,550	4,730	160,830	1,460	98,140	320	38,920	120	20,270
Addendum												
80-90	3,940	19,640	3,080	49,110	990	32,840	170	11,700	20	2,000	*	**
90-95	1,210	6,920	2,010	33,700	1,020	34,600	200	13,180	30	3,550	10	1,250
95-99	420	2,390	1,150	20,640	1,340	47,420	630	41,730	90	10,460	20	3,180
Top 1 Percent	10	20	40	810	120	4,440	270	20,190	160	19,520	80	13,740
Top 0.1 Percent	*	**	*	**	*	**	*	**	*	**	*	**

Expanded Cash Income Percentile ^{2,3}	Reported Itemized Deductions in Excess of the Standard Deduction Before Pease Limitation (Current Dollars)						Addendum					
	\$200,000-\$500,000		\$500,000-\$1,000,000		More than \$1M		Tax Units (Thousands)			Itemized Deductions ⁵		
	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Tax Units (Thousands)	Amount (\$ Millions)	Itemizers	Non-Itemizers	All	Percent Who Itemize	Total (\$ millions)	Avg for Itemizers (\$)
Lowest Quintile	0	0	0	0	0	0	300	34,730	35,030	0.9	1,960	6,480
Second Quintile	0	0	0	0	0	0	2,210	25,670	27,880	7.9	16,800	7,610
Middle Quintile	0	0	0	0	0	0	6,890	18,810	25,700	26.8	57,750	8,380
Fourth Quintile	*	**	0	0	0	0	11,710	10,660	22,370	52.3	126,120	10,770
Top Quintile	140	41,400	40	26,040	30	84,890	17,210	2,970	20,190	85.2	545,750	31,710
All	140	41,590	40	26,040	30	84,900	38,330	93,620	131,950	29.0	748,520	19,530
Addendum												
80-90	*	**	*	**	0	0	8,210	2,190	10,400	78.9	115,720	14,100
90-95	*	**	*	**	0	0	4,480	530	5,000	89.6	93,530	20,900
95-99	20	4,340	*	**	*	**	3,670	200	3,870	94.8	131,860	35,960
Top 1 Percent	120	36,730	40	24,620	30	84,560	860	50	910	94.5	204,630	238,240
Top 0.1 Percent	20	8,530	20	15,090	20	78,220	80	*	90	88.9	103,330	1,254,960

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) In excess of the standard deduction.