

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T17-0091
Reduce Threshold for Medical Expense Deduction to 7.5 Percent of Adjusted Gross Income (AGI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	7.0
10-20	0.1	-40	0.0	0	0.0	0.0	0	0.0	3.6
20-30	0.6	-60	0.0	0	0.0	0.2	0	0.0	5.0
30-40	1.8	-100	0.0	0	0.0	0.8	*	0.0	7.7
40-50	3.9	-120	0.0	0	0.0	1.5	-10	0.0	10.1
50-75	6.6	-190	0.0	0	0.0	7.8	-10	0.0	13.2
75-100	10.3	-310	0.0	0	0.0	13.4	-30	0.0	15.3
100-200	11.5	-540	0.0	0	0.1	48.8	-60	0.0	18.3
200-500	6.5	-1,230	0.0	0	0.0	23.9	-80	0.0	22.8
500-1,000	1.9	-3,240	0.0	0	0.0	2.4	-60	0.0	28.1
More than 1,000	0.6	-11,650	0.0	0	0.0	1.3	-70	0.0	33.7
All	5.1	-460	0.0	0	0.0	100.0	-20	0.0	20.0

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

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.6

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

(1) Calendar year. Baseline is current law. Proposal would reduce the threshold for the itemized deduction for medical expenses to 7.5 percent of AGI under both the regular tax and alternative minimum tax (AMT).

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate taxes; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T17-0091
Reduce Threshold for Medical Expense Deduction to 7.5 Percent of Adjusted Gross Income (AGI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	7.0
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.6
20-30	0.6	0.0	0.0	0.2	0	0.0	0.0	0.9	0.0	5.0
30-40	1.8	0.0	0.0	0.8	*	-0.1	0.0	1.4	0.0	7.7
40-50	3.9	0.0	0.0	1.5	-10	-0.1	0.0	1.8	0.0	10.1
50-75	6.6	0.0	0.0	7.8	-10	-0.1	0.0	6.2	0.0	13.2
75-100	10.3	0.0	0.0	13.4	-30	-0.2	0.0	7.0	0.0	15.3
100-200	11.5	0.0	0.1	48.8	-60	-0.2	0.0	24.7	0.0	18.3
200-500	6.5	0.0	0.0	23.9	-80	-0.1	0.0	23.7	0.0	22.8
500-1,000	1.9	0.0	0.0	2.4	-60	0.0	0.0	8.8	0.0	28.1
More than 1,000	0.6	0.0	0.0	1.3	-70	0.0	0.0	25.0	0.0	33.7
All	5.1	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,340	6.8	6,130	0.4	430	0.1	5,700	0.5	7.0
10-20	21,730	12.0	17,010	1.9	620	0.4	16,390	2.3	3.6
20-30	23,170	12.8	27,820	3.4	1,400	0.9	26,420	4.0	5.0
30-40	17,510	9.7	38,960	3.6	2,980	1.4	35,980	4.1	7.7
40-50	13,220	7.3	50,370	3.5	5,100	1.8	45,270	3.9	10.1
50-75	25,990	14.4	69,270	9.5	9,140	6.2	60,130	10.3	13.2
75-100	17,840	9.9	97,220	9.1	14,880	7.0	82,340	9.6	15.3
100-200	32,850	18.2	155,930	26.9	28,650	24.7	127,280	27.4	18.4
200-500	12,490	6.9	317,990	20.9	72,440	23.7	245,550	20.1	22.8
500-1,000	1,590	0.9	751,860	6.3	211,280	8.8	540,580	5.6	28.1
More than 1,000	820	0.5	3,451,750	14.8	1,162,290	25.0	2,289,460	12.3	33.7
All	180,680	100.0	105,460	100.0	21,110	100.0	84,350	100.0	20.0

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

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.6

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

(1) Calendar year. Baseline is current law. Proposal would reduce the threshold for the itemized deduction for medical expenses to 7.5 percent of AGI under both the regular tax and alternative minimum tax (AMT).

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T17-0091
Reduce Threshold for Medical Expense Deduction to 7.5 Percent of Adjusted Gross Income (AGI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	8.8
10-20	0.2	0.0	0.0	0.1	0	0.0	0.0	2.1	0.0	6.7
20-30	0.6	0.0	0.0	0.6	0	0.0	0.0	3.8	0.0	7.5
30-40	2.2	0.0	0.0	2.5	*	-0.1	0.0	4.6	0.0	9.7
40-50	4.5	0.0	0.0	3.8	-10	-0.1	0.0	5.1	0.0	12.4
50-75	7.6	0.0	0.0	18.6	-20	-0.1	0.0	15.6	0.0	15.8
75-100	9.6	0.0	0.1	24.1	-40	-0.2	0.0	13.1	0.0	18.9
100-200	9.6	0.0	0.1	36.0	-50	-0.2	0.0	25.2	0.0	21.6
200-500	5.6	0.0	0.0	11.1	-80	-0.1	0.0	12.7	0.0	25.5
500-1,000	2.7	0.0	0.0	1.3	-90	0.0	0.0	3.6	0.0	30.0
More than 1,000	1.7	0.0	0.0	2.0	-220	0.0	0.0	13.3	0.0	35.8
All	3.4	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,690	11.7	6,090	1.3	540	0.6	5,550	1.4	8.8
10-20	16,790	18.4	16,880	5.6	1,140	2.1	15,750	6.3	6.7
20-30	16,510	18.1	27,720	9.0	2,080	3.8	25,640	10.1	7.5
30-40	10,980	12.0	38,840	8.4	3,760	4.6	35,090	9.2	9.7
40-50	7,440	8.1	50,290	7.4	6,250	5.1	44,030	7.8	12.4
50-75	12,990	14.2	68,730	17.5	10,890	15.6	57,850	18.0	15.8
75-100	6,550	7.2	96,350	12.4	18,230	13.2	78,120	12.2	18.9
100-200	7,120	7.8	148,710	20.8	32,120	25.2	116,590	19.8	21.6
200-500	1,450	1.6	311,530	8.9	79,380	12.7	232,150	8.0	25.5
500-1,000	150	0.2	744,740	2.2	223,280	3.6	521,460	1.8	30.0
More than 1,000	100	0.1	3,402,160	6.6	1,218,090	13.3	2,184,070	5.2	35.8
All	91,400	100.0	55,690	100.0	9,920	100.0	45,760	100.0	17.8

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

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

(1) Calendar year. Baseline is current law. Proposal would reduce the threshold for the itemized deduction for medical expenses to 7.5 percent of AGI under both the regular tax and alternative minimum tax (AMT).

<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

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T17-0091
Reduce Threshold for Medical Expense Deduction to 7.5 Percent of Adjusted Gross Income (AGI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.2
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
30-40	0.8	0.0	0.0	0.1	*	-0.1	0.0	0.1	0.0	3.5
40-50	2.0	0.0	0.0	0.2	*	-0.1	0.0	0.3	0.0	6.1
50-75	5.5	0.0	0.0	2.6	-10	-0.1	0.0	2.0	0.0	9.6
75-100	11.1	0.0	0.0	8.3	-30	-0.2	0.0	4.0	0.0	12.5
100-200	12.4	0.0	0.1	54.3	-70	-0.2	0.0	23.9	0.0	17.3
200-500	6.6	0.0	0.0	30.5	-80	-0.1	0.0	28.8	0.0	22.3
500-1,000	1.8	0.0	0.0	2.9	-60	0.0	0.0	11.2	0.0	27.9
More than 1,000	0.4	0.0	0.0	1.1	-40	0.0	0.0	29.5	0.0	33.4
All	8.0	0.0	0.0	100.0	-40	-0.1	0.0	100.0	0.0	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	1.2	5,410	0.0	150	0.0	5,270	0.0	2.7
10-20	1,580	2.6	17,630	0.2	40	0.0	17,590	0.3	0.2
20-30	2,390	3.9	28,210	0.6	350	0.0	27,860	0.7	1.3
30-40	2,650	4.3	39,340	0.9	1,390	0.1	37,950	1.1	3.5
40-50	2,680	4.3	50,580	1.1	3,090	0.3	47,490	1.4	6.1
50-75	7,680	12.4	70,300	4.5	6,730	2.0	63,580	5.2	9.6
75-100	8,430	13.6	98,150	6.9	12,320	4.0	85,830	7.7	12.6
100-200	22,700	36.7	159,310	30.1	27,600	24.0	131,710	31.8	17.3
200-500	10,530	17.0	319,980	28.1	71,510	28.8	248,470	27.8	22.4
500-1,000	1,390	2.3	752,710	8.7	209,890	11.2	542,830	8.1	27.9
More than 1,000	680	1.1	3,376,650	19.2	1,127,720	29.4	2,248,940	16.3	33.4
All	61,840	100.0	194,240	100.0	42,270	100.0	151,970	100.0	21.8

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

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

(1) Calendar year. Baseline is current law. Proposal would reduce the threshold for the itemized deduction for medical expenses to 7.5 percent of AGI under both the regular tax and alternative minimum tax (AMT).

<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

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T17-0091
Reduce Threshold for Medical Expense Deduction to 7.5 Percent of Adjusted Gross Income (AGI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-12.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.1	0.0	-11.9
20-30	0.2	0.0	0.0	0.1	0	0.0	0.0	-2.1	0.0	-4.0
30-40	1.0	0.0	0.0	0.9	*	-0.1	0.0	2.6	0.0	3.8
40-50	3.2	0.0	0.0	3.2	*	-0.1	0.0	4.8	0.0	7.1
50-75	5.2	0.0	0.0	12.3	-10	-0.1	0.0	17.1	0.0	11.1
75-100	9.4	0.0	0.0	18.5	-30	-0.2	0.0	17.1	0.0	14.6
100-200	9.8	0.0	0.1	48.6	-70	-0.3	0.0	34.8	-0.1	18.6
200-500	8.7	0.0	0.1	13.6	-120	-0.2	0.0	13.6	0.0	23.8
500-1,000	4.8	0.0	0.1	2.3	-260	-0.1	0.0	3.2	0.0	28.6
More than 1,000	1.4	0.0	0.0	0.6	-130	0.0	0.0	12.4	0.0	33.5
All	3.7	0.0	0.0	100.0	-20	-0.2	0.0	100.0	0.0	12.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	750	3.1	7,420	0.4	-900	-0.3	8,310	0.5	-12.1
10-20	3,070	12.8	17,360	3.4	-2,070	-3.1	19,430	4.3	-11.9
20-30	3,900	16.3	27,960	6.9	-1,110	-2.1	29,070	8.2	-4.0
30-40	3,520	14.7	39,090	8.7	1,480	2.6	37,610	9.6	3.8
40-50	2,740	11.4	50,380	8.7	3,590	4.8	46,790	9.3	7.1
50-75	4,520	18.8	68,990	19.7	7,680	17.0	61,310	20.0	11.1
75-100	2,460	10.2	96,350	14.9	14,130	17.1	82,220	14.6	14.7
100-200	2,580	10.7	147,350	23.9	27,540	34.8	119,810	22.3	18.7
200-500	400	1.7	291,200	7.4	69,310	13.6	221,890	6.4	23.8
500-1,000	30	0.1	745,760	1.5	213,880	3.2	531,880	1.2	28.7
More than 1,000	20	0.1	4,491,760	4.7	1,502,710	12.3	2,989,060	3.6	33.5
All	24,020	100.0	66,040	100.0	8,470	100.0	57,560	100.0	12.8

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

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-13.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-12.6
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-4.7
30-40	0.9	0.0	0.0	0.3	*	-0.1	0.0	0.3	0.0	2.2
40-50	3.1	0.0	0.0	1.2	*	-0.1	0.0	0.8	0.0	6.2
50-75	5.5	0.0	0.0	6.4	-10	-0.1	0.0	3.6	0.0	10.6
75-100	9.6	0.0	0.0	11.6	-30	-0.2	0.0	4.7	0.0	13.8
100-200	9.2	0.0	0.0	48.0	-40	-0.2	0.0	23.5	0.0	17.6
200-500	4.7	0.0	0.0	28.4	-60	-0.1	0.0	27.9	0.0	22.5
500-1,000	1.5	0.0	0.0	3.5	-50	0.0	0.0	11.2	0.0	28.2
More than 1,000	0.2	0.0	0.0	0.6	-20	0.0	0.0	29.1	0.0	33.6
All	5.0	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,120	2.0	7,160	0.1	-940	-0.1	8,100	0.1	-13.1
10-20	4,260	7.8	17,350	0.9	-2,190	-0.6	19,540	1.3	-12.6
20-30	5,580	10.2	28,040	2.0	-1,310	-0.5	29,350	2.6	-4.7
30-40	4,860	8.9	39,030	2.4	860	0.3	38,170	3.0	2.2
40-50	3,960	7.3	50,470	2.5	3,140	0.8	47,330	3.0	6.2
50-75	7,770	14.3	69,460	6.9	7,380	3.6	62,080	7.7	10.6
75-100	5,690	10.4	97,480	7.0	13,440	4.7	84,040	7.6	13.8
100-200	13,550	24.8	158,640	27.3	27,980	23.5	130,660	28.2	17.6
200-500	6,280	11.5	318,790	25.4	71,790	27.9	247,000	24.7	22.5
500-1,000	850	1.6	752,220	8.1	212,480	11.2	539,740	7.3	28.3
More than 1,000	420	0.8	3,335,000	17.7	1,121,440	29.0	2,213,570	14.8	33.6
All	54,560	100.0	144,460	100.0	29,570	100.0	114,890	100.0	20.5

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

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law. Proposal would reduce the threshold for the itemized deduction for medical expenses to 7.5 percent of AGI under both the regular tax and alternative minimum tax (AMT).

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T17-0091
Reduce Threshold for Medical Expense Deduction to 7.5 Percent of Adjusted Gross Income (AGI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.0
10-20	0.2	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.7
20-30	0.8	0.0	0.0	0.3	0	-0.1	0.0	0.7	0.0	2.2
30-40	1.6	0.0	0.0	0.6	*	-0.1	0.0	1.0	0.0	3.2
40-50	4.6	0.0	0.0	1.3	-10	-0.2	0.0	1.3	0.0	4.7
50-75	8.5	0.0	0.0	7.1	-20	-0.3	0.0	5.1	0.0	7.8
75-100	14.2	0.0	0.1	14.9	-50	-0.4	0.0	7.0	-0.1	10.9
100-200	17.8	0.0	0.1	50.0	-110	-0.4	-0.1	22.7	-0.1	15.6
200-500	11.1	0.0	0.1	21.8	-150	-0.2	0.0	21.1	-0.1	22.3
500-1,000	3.2	0.0	0.0	1.8	-90	0.0	0.0	8.4	0.0	27.8
More than 1,000	1.5	0.0	0.0	2.3	-190	0.0	0.1	32.1	0.0	33.9
All	6.5	0.0	0.0	100.0	-30	-0.2	0.0	100.0	0.0	16.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,910	3.9	5,410	0.2	110	0.0	5,300	0.3	2.0
10-20	6,380	12.9	17,660	2.5	290	0.2	17,370	2.9	1.7
20-30	8,750	17.7	27,680	5.3	610	0.7	27,070	6.3	2.2
30-40	5,860	11.8	38,830	5.0	1,240	1.0	37,600	5.8	3.2
40-50	4,010	8.1	50,250	4.4	2,380	1.3	47,870	5.1	4.7
50-75	7,200	14.5	68,810	10.9	5,380	5.1	63,440	12.1	7.8
75-100	5,030	10.2	97,240	10.8	10,680	7.1	86,560	11.5	11.0
100-200	7,240	14.6	153,030	24.4	23,940	22.8	129,100	24.7	15.6
200-500	2,240	4.5	321,390	15.9	71,660	21.1	249,730	14.8	22.3
500-1,000	300	0.6	764,200	5.1	212,400	8.4	551,800	4.4	27.8
More than 1,000	190	0.4	3,836,870	15.8	1,301,600	32.1	2,535,270	12.6	33.9
All	49,540	100.0	91,660	100.0	15,360	100.0	76,300	100.0	16.8

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

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

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal would reduce the threshold for the itemized deduction for medical expenses to 7.5 percent of AGI under both the regular tax and alternative minimum tax (AMT).

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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