

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

Table T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2018 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	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					
Lowest Quintile	0.0	0	0.3	250	0.0	0.3	1	0.0	4.1
Second Quintile	0.0	0	2.5	504	0.0	5.1	13	0.0	8.7
Middle Quintile	0.0	0	6.7	856	-0.1	20.5	58	0.1	13.9
Fourth Quintile	0.0	0	8.4	1,360	-0.1	34.3	114	0.1	17.4
Top Quintile	0.0	0	4.3	3,620	-0.1	39.7	157	0.1	25.5
All	0.0	0	3.9	1,395	-0.1	100.0	55	0.1	19.9
Addendum									
80-90	0.0	0	5.8	2,382	-0.1	18.0	139	0.1	20.2
90-95	0.0	0	3.8	4,452	-0.1	10.5	167	0.1	22.0
95-99	0.0	0	2.0	9,625	-0.1	9.5	195	0.0	25.3
Top 1 Percent	0.0	0	0.5	28,114	0.0	1.7	146	0.0	32.6
Top 0.1 Percent	0.0	0	0.1	103,609	0.0	0.1	91	0.0	33.4

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

Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 5.3

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2018¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.3	0.0	0.3	1	0.1	0.0	0.9	0.0	4.1
Second Quintile	0.0	2.5	0.0	5.1	13	0.4	0.0	3.8	0.0	8.7
Middle Quintile	0.0	6.7	-0.1	20.5	58	0.6	0.0	9.9	0.1	13.9
Fourth Quintile	0.0	8.4	-0.1	34.3	114	0.6	0.1	18.1	0.1	17.4
Top Quintile	0.0	4.3	-0.1	39.7	157	0.2	-0.1	67.1	0.1	25.5
All	0.0	3.9	-0.1	100.0	55	0.3	0.0	100.0	0.1	19.9
Addendum										
80-90	0.0	5.8	-0.1	18.0	139	0.4	0.0	14.3	0.1	20.2
90-95	0.0	3.8	-0.1	10.5	167	0.3	0.0	10.7	0.1	22.0
95-99	0.0	2.0	-0.1	9.5	195	0.2	0.0	16.1	0.0	25.3
Top 1 Percent	0.0	0.5	0.0	1.7	146	0.0	-0.1	26.0	0.0	32.6
Top 0.1 Percent	0.0	0.1	0.0	0.1	91	0.0	0.0	12.8	0.0	33.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	48,779	27.7	14,598	4.4	599	0.9	14,000	5.3	4.1	
Second Quintile	38,757	22.0	36,371	8.7	3,153	3.8	33,218	9.9	8.7	
Middle Quintile	34,285	19.5	66,964	14.2	9,257	9.9	57,708	15.2	13.8	
Fourth Quintile	28,871	16.4	115,950	20.7	20,099	18.1	95,851	21.3	17.3	
Top Quintile	24,303	13.8	347,924	52.2	88,643	67.1	259,281	48.5	25.5	
All	176,103	100.0	91,934	100.0	18,220	100.0	73,715	100.0	19.8	
Addendum										
80-90	12,485	7.1	182,128	14.1	36,693	14.3	145,435	14.0	20.2	
90-95	6,024	3.4	259,832	9.7	57,043	10.7	202,789	9.4	22.0	
95-99	4,653	2.6	440,175	12.7	111,068	16.1	329,107	11.8	25.2	
Top 1 Percent	1,141	0.7	2,250,595	15.9	732,340	26.1	1,518,255	13.4	32.5	
Top 0.1 Percent	116	0.1	10,609,586	7.6	3,542,515	12.8	7,067,070	6.3	33.4	

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

Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 5.3

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.1	0.0	0.1	0	0.1	0.0	0.1	0.0	0.8
Second Quintile	0.0	1.4	0.0	1.8	5	0.2	0.0	2.7	0.0	7.2
Middle Quintile	0.0	5.7	-0.1	12.1	33	0.5	0.0	8.1	0.1	12.7
Fourth Quintile	0.0	8.3	-0.1	31.3	92	0.6	0.0	17.2	0.1	16.8
Top Quintile	0.0	5.3	-0.1	54.8	169	0.2	-0.1	71.8	0.1	25.2
All	0.0	3.9	-0.1	100.0	55	0.3	0.0	100.0	0.1	19.9
Addendum										
80-90	0.0	6.5	-0.1	21.6	130	0.4	0.0	15.4	0.1	20.0
90-95	0.0	5.4	-0.1	15.1	185	0.4	0.0	11.9	0.1	22.1
95-99	0.0	2.9	-0.1	14.2	228	0.2	0.0	17.4	0.1	24.8
Top 1 Percent	0.0	1.2	0.0	3.9	271	0.0	-0.1	27.0	0.0	32.3
Top 0.1 Percent	0.0	0.3	0.0	0.1	99	0.0	0.0	13.3	0.0	33.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	39,183	22.3	13,629	3.3	114	0.1	13,515	4.1	0.8	
Second Quintile	37,017	21.0	32,001	7.3	2,309	2.7	29,692	8.5	7.2	
Middle Quintile	35,056	19.9	58,433	12.7	7,362	8.0	51,071	13.8	12.6	
Fourth Quintile	32,604	18.5	100,926	20.3	16,896	17.2	84,030	21.1	16.7	
Top Quintile	31,134	17.7	294,309	56.6	74,016	71.8	220,293	52.8	25.2	
All	176,103	100.0	91,934	100.0	18,220	100.0	73,715	100.0	19.8	
Addendum										
80-90	15,920	9.0	155,454	15.3	31,004	15.4	124,450	15.3	19.9	
90-95	7,838	4.5	221,668	10.7	48,765	11.9	172,903	10.4	22.0	
95-99	5,988	3.4	376,894	13.9	93,392	17.4	283,502	13.1	24.8	
Top 1 Percent	1,388	0.8	1,940,655	16.6	626,268	27.1	1,314,387	14.1	32.3	
Top 0.1 Percent	138	0.1	9,276,304	7.9	3,100,268	13.4	6,176,035	6.6	33.4	

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

Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 5.3

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

(1) Calendar year. Baseline is current law. Proposal would repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.1	0.0	0.1	0	0.0	0.0	2.2	0.0	6.0
Second Quintile	0.0	1.0	0.0	1.9	4	0.2	0.0	6.1	0.0	8.3
Middle Quintile	0.0	5.1	-0.1	12.0	31	0.5	0.0	13.9	0.1	13.6
Fourth Quintile	0.0	7.6	-0.2	27.5	98	0.8	0.0	21.7	0.1	18.1
Top Quintile	0.0	6.1	-0.2	58.5	281	0.6	0.0	55.9	0.2	25.1
All	0.0	3.0	-0.1	100.0	51	0.6	0.0	100.0	0.1	18.0
Addendum										
80-90	0.0	6.9	-0.2	22.6	192	0.8	0.0	16.3	0.2	21.1
90-95	0.0	6.1	-0.3	16.7	324	0.9	0.0	10.9	0.2	22.8
95-99	0.0	4.2	-0.2	14.3	433	0.7	0.0	12.6	0.2	24.9
Top 1 Percent	0.0	3.0	-0.1	4.9	784	0.2	-0.1	16.2	0.1	34.0
Top 0.1 Percent	0.0	1.2	0.0	0.3	425	0.0	-0.1	8.0	0.0	35.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,618	29.6	10,702	6.6	641	2.2	10,061	7.6	6.0	
Second Quintile	22,429	24.9	25,268	13.1	2,096	6.1	23,172	14.7	8.3	
Middle Quintile	17,986	20.0	44,234	18.4	5,965	13.9	38,269	19.4	13.5	
Fourth Quintile	12,852	14.3	72,785	21.7	13,051	21.7	59,734	21.7	17.9	
Top Quintile	9,545	10.6	181,609	40.1	45,293	55.9	136,316	36.7	24.9	
All	90,039	100.0	47,958	100.0	8,587	100.0	39,371	100.0	17.9	
Addendum										
80-90	5,378	6.0	111,496	13.9	23,357	16.3	88,138	13.4	21.0	
90-95	2,363	2.6	157,050	8.6	35,405	10.8	121,644	8.1	22.5	
95-99	1,516	1.7	258,312	9.1	63,951	12.5	194,361	8.3	24.8	
Top 1 Percent	287	0.3	1,292,823	8.6	439,313	16.3	853,511	6.9	34.0	
Top 0.1 Percent	30	0.0	5,871,563	4.0	2,099,223	8.0	3,772,340	3.1	35.8	

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 repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.1	0.0	0.0	0	0.0	0.0	0.0	0.0	-0.8
Second Quintile	0.0	2.2	0.0	1.2	8	0.2	0.0	1.0	0.0	6.8
Middle Quintile	0.0	6.6	-0.1	10.1	38	0.4	0.0	4.8	0.1	11.8
Fourth Quintile	0.0	9.4	-0.1	35.8	94	0.5	0.0	14.8	0.1	16.1
Top Quintile	0.0	4.8	0.0	53.0	115	0.1	-0.1	79.4	0.0	25.2
All	0.0	5.7	-0.1	100.0	72	0.2	0.0	100.0	0.0	21.5
Addendum										
80-90	0.0	6.6	-0.1	22.6	102	0.3	0.0	15.4	0.1	19.5
90-95	0.0	4.6	-0.1	12.2	104	0.2	0.0	12.7	0.0	21.9
95-99	0.0	2.2	-0.1	15.2	155	0.2	0.0	20.2	0.0	24.8
Top 1 Percent	0.0	0.7	0.0	3.0	124	0.0	-0.1	31.1	0.0	32.0
Top 0.1 Percent	0.0	*	0.0	0.0	11	0.0	0.0	14.7	0.0	33.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	4,941	8.3	20,509	1.0	-172	0.0	20,680	1.3	-0.8	
Second Quintile	6,896	11.6	45,495	3.1	3,102	1.0	42,393	3.7	6.8	
Middle Quintile	11,357	19.0	77,735	8.7	9,125	4.7	68,609	9.7	11.7	
Fourth Quintile	16,302	27.3	123,428	19.7	19,808	14.8	103,620	21.1	16.1	
Top Quintile	19,783	33.2	349,731	67.8	87,876	79.4	261,855	64.7	25.1	
All	59,675	100.0	170,912	100.0	36,674	100.0	134,238	100.0	21.5	
Addendum										
80-90	9,498	15.9	181,612	16.9	35,357	15.3	146,255	17.3	19.5	
90-95	5,019	8.4	254,180	12.5	55,440	12.7	198,740	12.5	21.8	
95-99	4,229	7.1	422,820	17.5	104,612	20.2	318,207	16.8	24.7	
Top 1 Percent	1,037	1.7	2,054,278	20.9	657,751	31.2	1,396,527	18.1	32.0	
Top 0.1 Percent	98	0.2	9,902,915	9.5	3,285,576	14.7	6,617,339	8.1	33.2	

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 repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, see

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(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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	*	0.0	0.1	0	0.0	0.0	-7.1	0.0	-8.6
Second Quintile	0.0	1.3	0.0	4.3	4	0.2	0.0	8.4	0.0	5.1
Middle Quintile	0.0	4.8	-0.1	23.8	29	0.4	0.0	23.4	0.0	12.3
Fourth Quintile	0.0	6.5	-0.1	31.8	69	0.4	0.0	28.5	0.1	17.3
Top Quintile	0.0	7.3	-0.1	40.0	189	0.3	0.0	46.7	0.1	25.2
All	0.0	2.6	-0.1	100.0	25	0.3	0.0	100.0	0.0	12.7
Addendum										
80-90	0.0	4.4	0.0	6.9	54	0.2	0.0	14.3	0.0	21.1
90-95	0.0	13.2	-0.3	23.2	419	0.9	0.1	9.1	0.2	22.5
95-99	0.0	10.3	-0.1	7.5	325	0.4	0.0	7.2	0.1	25.7
Top 1 Percent	0.0	1.0	0.0	2.4	490	0.1	-0.1	16.2	0.0	32.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	33.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,240	31.1	19,743	10.5	-1,705	-7.2	21,448	13.0	-8.6	
Second Quintile	7,098	30.5	40,383	21.0	2,053	8.5	38,330	22.8	5.1	
Middle Quintile	4,900	21.1	67,108	24.1	8,234	23.4	58,874	24.2	12.3	
Fourth Quintile	2,733	11.8	104,728	21.0	17,996	28.5	86,732	19.9	17.2	
Top Quintile	1,253	5.4	255,751	23.5	64,256	46.7	191,496	20.1	25.1	
All	23,265	100.0	58,680	100.0	7,410	100.0	51,271	100.0	12.6	
Addendum										
80-90	759	3.3	154,240	8.6	32,428	14.3	121,811	7.8	21.0	
90-95	328	1.4	212,090	5.1	47,349	9.0	164,742	4.5	22.3	
95-99	137	0.6	354,667	3.6	90,962	7.2	263,705	3.0	25.7	
Top 1 Percent	29	0.1	2,924,734	6.3	957,487	16.2	1,967,247	4.8	32.7	
Top 0.1 Percent	3	0.0	16,886,039	4.1	5,683,615	11.0	11,202,424	3.1	33.7	

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 repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	*	0.0	0.0	0	0.0	0.0	-1.4	0.0	-8.0
Second Quintile	0.0	1.9	0.0	4.0	6	0.3	0.0	2.1	0.0	5.5
Middle Quintile	0.0	6.1	-0.1	21.8	36	0.4	0.0	8.3	0.0	13.0
Fourth Quintile	0.0	5.9	-0.1	40.6	71	0.3	0.0	17.7	0.1	17.4
Top Quintile	0.0	2.2	0.0	33.5	63	0.1	-0.1	73.3	0.0	26.2
All	0.0	3.2	0.0	100.0	33	0.1	0.0	100.0	0.0	20.1
Addendum										
80-90	0.0	2.9	0.0	18.7	70	0.2	0.0	14.8	0.0	20.6
90-95	0.0	1.9	0.0	7.4	55	0.1	0.0	11.7	0.0	22.8
95-99	0.0	1.2	0.0	6.7	64	0.1	0.0	17.9	0.0	26.2
Top 1 Percent	0.0	0.1	0.0	0.7	27	0.0	0.0	28.9	0.0	32.7
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	13.7	0.0	33.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	11,403	21.3	20,685	3.5	-1,648	-1.4	22,333	4.7	-8.0	
Second Quintile	11,421	21.4	44,457	7.5	2,441	2.1	42,016	8.9	5.5	
Middle Quintile	10,782	20.2	80,049	12.8	10,370	8.3	69,679	13.9	13.0	
Fourth Quintile	10,127	19.0	135,436	20.3	23,515	17.6	111,921	21.0	17.4	
Top Quintile	9,467	17.7	400,531	56.2	104,695	73.3	295,836	51.9	26.1	
All	53,425	100.0	126,322	100.0	25,301	100.0	101,020	100.0	20.0	
Addendum										
80-90	4,751	8.9	205,552	14.5	42,169	14.8	163,383	14.4	20.5	
90-95	2,378	4.5	291,898	10.3	66,453	11.7	225,445	9.9	22.8	
95-99	1,862	3.5	497,660	13.7	130,153	17.9	367,506	12.7	26.2	
Top 1 Percent	476	0.9	2,510,156	17.7	820,495	28.9	1,689,661	14.9	32.7	
Top 0.1 Percent	48	0.1	11,647,047	8.3	3,849,384	13.7	7,797,664	7.0	33.1	

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 repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

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

(5) 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.

(6) 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 T17-0267
Repeal Medical Expenses Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.2	0.0	0.0	0	0.1	0.0	0.3	0.0	1.6
Second Quintile	0.0	1.1	0.0	1.0	4	0.6	0.0	1.3	0.0	2.4
Middle Quintile	0.0	6.5	-0.1	8.3	39	1.3	0.0	4.9	0.1	5.9
Fourth Quintile	0.0	13.3	-0.2	28.2	164	1.6	0.1	13.8	0.2	11.7
Top Quintile	0.0	10.6	-0.2	62.5	419	0.6	-0.1	79.3	0.2	24.4
All	0.0	5.7	-0.2	100.0	101	0.8	0.0	100.0	0.1	16.7
Addendum										
80-90	0.0	13.1	-0.3	23.0	304	1.3	0.1	13.6	0.2	16.9
90-95	0.0	11.6	-0.3	19.3	536	1.4	0.1	10.6	0.3	19.6
95-99	0.0	5.4	-0.2	16.0	542	0.7	0.0	17.8	0.2	23.4
Top 1 Percent	0.0	2.6	0.0	4.2	528	0.1	-0.3	37.3	0.0	32.4
Top 0.1 Percent	0.0	0.5	0.0	0.1	69	0.0	-0.2	20.3	0.0	33.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,759	17.7	12,911	2.9	200	0.3	12,711	3.4	1.6	
Second Quintile	12,000	27.3	27,009	9.3	651	1.4	26,358	10.8	2.4	
Middle Quintile	9,536	21.7	51,562	14.1	2,988	4.9	48,574	15.9	5.8	
Fourth Quintile	7,629	17.4	90,374	19.7	10,401	13.7	79,973	20.9	11.5	
Top Quintile	6,626	15.1	287,439	54.5	69,564	79.4	217,875	49.5	24.2	
All	43,952	100.0	79,576	100.0	13,203	100.0	66,374	100.0	16.6	
Addendum										
80-90	3,358	7.6	140,141	13.5	23,320	13.5	116,821	13.5	16.6	
90-95	1,598	3.6	198,248	9.1	38,398	10.6	159,850	8.8	19.4	
95-99	1,315	3.0	338,486	12.7	78,634	17.8	259,851	11.7	23.2	
Top 1 Percent	355	0.8	1,893,991	19.2	613,956	37.5	1,280,035	15.6	32.4	
Top 0.1 Percent	41	0.1	8,634,627	10.1	2,894,383	20.4	5,740,245	8.1	33.5	

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 repeal the medical expenses deduction in 2018.

For a description of TPC's current law baseline, 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

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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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

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

(5) 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.

(6) 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.