

**Table T18-0001**  
**Impact on the Number of Itemizers of H.R.1, The Tax Cuts and Jobs Act (TCJA)**  
**By Filing Status and Expanded Cash Income Level, 2018<sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Itemizers under Pre-TCJA Law											
	Number (thousands)	Percent of total	All Tax Units			Single			Married Filing Joint			Head of Household		
			Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)
Less than 10	13,260	7.5	*	**	**	*	**	**	*	**	**	*	**	**
10-20	23,850	13.5	170	0.7	12,450	160	0.8	12,570	*	**	**	*	**	**
20-30	22,240	12.6	560	2.5	13,930	460	3.0	13,420	20	0.8	18,200	40	1.0	16,230
30-40	16,640	9.5	1,090	6.6	15,370	790	7.9	14,440	60	2.2	27,250	170	4.8	16,170
40-50	13,220	7.5	1,640	12.4	16,000	1,180	16.0	15,510	140	5.0	20,820	230	8.5	16,440
50-75	24,450	13.9	5,660	23.1	16,820	3,550	29.5	15,280	990	13.2	22,950	840	19.7	16,640
75-100	16,650	9.5	6,100	36.6	19,500	2,850	47.0	17,480	2,110	26.5	22,380	900	40.2	19,780
100-200	30,860	17.5	18,930	61.3	23,960	4,670	71.4	22,200	12,470	57.8	24,710	1,480	64.3	23,590
200-500	11,640	6.6	10,310	88.6	37,410	1,160	90.6	38,470	8,730	88.2	37,330	330	94.3	36,130
500-1,000	1,530	0.9	1,440	94.1	73,300	130	92.9	97,520	1,270	94.8	70,740	30	100.0	81,960
More than 1,000	670	0.4	620	92.5	323,610	70	87.5	343,780	520	92.9	307,570	10	100.0	360,450
All	176,100	100.0	46,520	26.4	30,400	15,030	16.7	21,840	26,330	44.1	36,490	4,030	17.3	22,980

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Itemizers under Current Law											
	Number (thousands)	Percent of total	All Tax Units			Single			Married Filing Joint			Head of Household		
			Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)	Number (thousands)	Percent within Class	Average Itemized Deductions (Dollars)
Less than 10	13,260	7.5	*	**	**	*	**	**	*	**	**	*	**	**
10-20	23,850	13.5	50	0.2	16,220	40	0.2	16,130	*	**	**	*	**	**
20-30	22,240	12.6	150	0.7	17,850	130	0.8	17,720	*	**	**	*	**	**
30-40	16,640	9.5	310	1.9	19,680	260	2.6	19,420	10	0.4	31,340	20	0.6	20,770
40-50	13,220	7.5	520	3.9	21,090	440	6.0	20,590	20	0.7	30,970	30	1.1	22,480
50-75	24,450	13.9	1,710	7.0	22,370	1,290	10.7	20,720	170	2.3	35,100	140	3.3	23,680
75-100	16,650	9.5	2,210	13.3	24,260	1,400	23.1	21,070	440	5.5	33,590	280	12.5	25,790
100-200	30,860	17.5	7,190	23.3	28,510	3,000	45.9	23,510	3,370	15.6	33,420	670	29.1	27,220
200-500	11,640	6.6	5,500	47.3	36,880	900	70.3	32,440	4,310	43.5	38,040	230	65.7	34,340
500-1,000	1,530	0.9	1,110	72.5	52,780	110	78.6	57,380	960	71.6	52,120	20	66.7	61,460
More than 1,000	670	0.4	550	82.1	208,620	70	87.5	235,500	460	82.1	193,290	10	100.0	231,320
All	176,100	100.0	19,280	10.9	35,930	7,650	8.5	25,590	9,740	16.3	44,860	1,400	6.0	29,530

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

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

(1) Calendar year. Current law includes the provisions in H.R.1, The Tax Cuts and Jobs Act, signed by the President on December 22, 2017. Excludes effects of repealing the ACA's Individual Shared Responsibility Payment (i.e., individual mandate).

(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>