

Table T18-0010
Impact on the Tax Benefit of the Itemized Deduction for Charitable Contributions of H.R.1, The Tax Cuts and Jobs Act (TCJA)
By Expanded Cash Income Percentile, 2018¹

Expanded Cash Income Percentiles ^{2,3}	Tax Units		Pre-TCJA Law						Current Law					
	Number (thousands)	Percent of total	Tax Units with a Benefit from Charitable Deduction		Tax Benefit of Charitable Deduction				Tax Units with a Benefit from Charitable Deduction		Tax Benefit of Charitable Deduction			
					For Tax Units with a Benefit		For All Tax Units				For Tax Units with a Benefit		For All Tax Units	
			Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income	Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income
Lowest Quintile	48,780	27.7	190	0.4	170	0.9	*	**	40	0.1	100	0.5	*	**
Second Quintile	38,760	22.0	1,630	4.2	280	0.8	10	*	470	1.2	240	0.7	*	**
Third Quintile	34,280	19.5	5,910	17.2	420	0.7	70	0.1	1,890	5.5	390	0.6	20	*
Fourth Quintile	28,870	16.4	11,290	39.1	680	0.7	260	0.3	4,310	14.9	660	0.7	100	0.1
Top Quintile	24,300	13.8	18,050	74.3	2,920	1.0	2,170	0.8	9,290	38.2	4,120	1.2	1,570	0.6
All	176,100	100.0	37,060	21.0	1,710	1.0	360	0.5	15,990	9.1	2,620	1.1	240	0.3
Addendum														
80-90	12,490	7.1	8,340	66.8	1,040	0.7	700	0.5	3,370	27.0	1,050	0.7	280	0.2
90-95	6,020	3.4	4,690	77.9	1,530	0.8	1,190	0.6	2,400	39.9	1,480	0.7	590	0.3
95-99	4,650	2.6	4,020	86.5	2,970	0.9	2,570	0.8	2,650	57.0	2,860	0.8	1,630	0.5
Top 1 Percent	1,140	0.7	1,000	87.7	24,890	1.6	21,800	1.4	870	76.3	27,200	1.7	20,660	1.3
Top 0.1 Percent	120	0.1	100	83.3	142,080	2.0	128,240	1.8	90	75.0	158,370	2.2	126,510	1.7

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>

(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.