

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

Table T18-0049
Reduce Adjusted Gross Income (AGI) Threshold for Medical Expense Deduction from 10 Percent to 7.5 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	6.7
10-20	0.1	-50	0.0	0	0.0	0.0	0	0.0	4.0
20-30	0.5	-70	0.0	0	0.0	0.1	0	0.0	4.8
30-40	1.6	-110	0.0	0	0.0	0.6	*	0.0	7.0
40-50	3.4	-150	0.0	0	0.0	1.2	-10	0.0	9.8
50-75	6.7	-220	0.0	0	0.0	7.5	-20	0.0	12.9
75-100	10.2	-360	0.0	0	0.0	12.3	-40	0.0	14.9
100-200	11.9	-630	0.0	0	0.1	46.8	-80	0.0	17.8
200-500	7.6	-1,470	0.0	0	0.0	26.6	-110	0.0	22.3
500-1,000	1.9	-3,930	0.0	0	0.0	2.0	-70	0.0	28.1
More than 1,000	1.0	-15,350	0.0	0	0.0	2.8	-150	0.0	33.0
All	5.4	-570	0.0	0	0.0	100.0	-30	0.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

Number of AMT Taxpayers (millions). Baseline: 6

Proposal: 6

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

(1) Calendar year. Baseline is current law. Proposal would reduce the AGI threshold for the itemized deduction for medical expenses from 10 percent to 7.5 percent.

<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 T18-0049
Reduce Adjusted Gross Income (AGI) Threshold for Medical Expense Deduction from 10 Percent to 7.5 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	6.7
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	4.0
20-30	0.5	0.0	0.0	0.1	0	0.0	0.0	0.8	0.0	4.8
30-40	1.6	0.0	0.0	0.6	*	-0.1	0.0	1.2	0.0	7.0
40-50	3.4	0.0	0.0	1.2	-10	-0.1	0.0	1.7	0.0	9.8
50-75	6.7	0.0	0.0	7.5	-20	-0.2	0.0	6.1	0.0	12.9
75-100	10.2	0.0	0.0	12.3	-40	-0.2	0.0	6.6	0.0	14.9
100-200	11.9	0.0	0.1	46.8	-80	-0.2	0.0	23.5	0.0	17.8
200-500	7.6	0.0	0.0	26.6	-110	-0.1	0.0	22.5	0.0	22.3
500-1,000	1.9	0.0	0.0	2.0	-70	0.0	0.0	7.9	0.0	28.1
More than 1,000	1.0	0.0	0.0	2.8	-150	0.0	0.0	29.3	0.0	33.0
All	5.4	0.0	0.0	100.0	-30	-0.1	0.0	100.0	0.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	11,720	6.3	6,940	0.4	470	0.1	6,470	0.4	6.7
10-20	19,720	10.6	19,170	1.6	760	0.3	18,410	1.9	4.0
20-30	23,050	12.4	31,490	3.1	1,530	0.8	29,970	3.7	4.8
30-40	17,940	9.6	43,860	3.4	3,070	1.2	40,790	3.9	7.0
40-50	13,980	7.5	56,790	3.4	5,590	1.7	51,200	3.8	9.8
50-75	28,590	15.3	77,770	9.5	10,040	6.1	67,740	10.4	12.9
75-100	18,870	10.1	109,660	8.9	16,410	6.6	93,250	9.4	15.0
100-200	35,420	19.0	174,000	26.4	31,050	23.5	142,950	27.1	17.9
200-500	13,520	7.2	348,300	20.2	77,730	22.5	270,570	19.6	22.3
500-1,000	1,580	0.8	834,550	5.6	234,360	7.9	600,190	5.1	28.1
More than 1,000	1,070	0.6	3,880,680	17.8	1,278,810	29.3	2,601,870	14.9	33.0
All	186,640	100.0	125,120	100.0	25,080	100.0	100,050	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

Number of AMT Taxpayers (millions). Baseline: 6

Proposal: 6

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

(1) Calendar year. Baseline is current law. Proposal would reduce the AGI threshold for the itemized deduction for medical expenses from 10 percent to 7.5 percent.

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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) 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 T18-0049
Reduce Adjusted Gross Income (AGI) Threshold for Medical Expense Deduction from 10 Percent to 7.5 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	8.6
10-20	0.2	0.0	0.0	0.1	0	0.0	0.0	2.0	0.0	7.4
20-30	0.6	0.0	0.0	0.5	0	0.0	0.0	3.3	0.0	7.0
30-40	1.8	0.0	0.0	1.8	*	-0.1	0.0	3.8	0.0	8.1
40-50	4.1	0.0	0.0	3.4	-10	-0.1	0.0	4.7	0.0	11.2
50-75	7.6	0.0	0.0	18.6	-20	-0.2	0.0	15.9	0.0	15.1
75-100	10.0	0.0	0.1	23.3	-50	-0.2	0.0	13.0	0.0	18.3
100-200	10.2	0.0	0.1	39.1	-70	-0.2	0.0	25.7	0.0	21.0
200-500	4.6	0.0	0.0	9.4	-90	-0.1	0.0	12.2	0.0	25.0
500-1,000	2.3	0.0	0.0	0.9	-90	0.0	0.0	3.3	0.0	29.8
More than 1,000	2.1	0.0	0.0	3.0	-340	0.0	0.0	15.3	0.0	33.8
All	3.6	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	17.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	10,020	10.8	6,880	1.1	590	0.6	6,290	1.2	8.6
10-20	14,870	16.0	19,050	4.6	1,420	2.0	17,630	5.1	7.4
20-30	16,420	17.6	31,480	8.4	2,190	3.3	29,290	9.4	7.0
30-40	11,710	12.6	43,790	8.3	3,530	3.8	40,270	9.2	8.1
40-50	7,950	8.5	56,660	7.3	6,370	4.7	50,300	7.8	11.2
50-75	14,720	15.8	76,940	18.3	11,660	15.9	65,280	18.8	15.2
75-100	7,050	7.6	108,790	12.4	19,920	13.0	88,870	12.3	18.3
100-200	7,910	8.5	166,460	21.3	35,080	25.7	131,380	20.4	21.1
200-500	1,540	1.7	342,450	8.5	85,630	12.2	256,820	7.8	25.0
500-1,000	140	0.2	834,740	1.9	248,520	3.3	586,220	1.6	29.8
More than 1,000	130	0.1	3,886,720	7.9	1,313,030	15.3	2,573,690	6.3	33.8
All	93,140	100.0	66,360	100.0	11,580	100.0	54,790	100.0	17.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

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

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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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(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 T18-0049
Reduce Adjusted Gross Income (AGI) Threshold for Medical Expense Deduction from 10 Percent to 7.5 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	3.2
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	1.9
30-40	0.8	0.0	0.0	0.1	*	0.0	0.0	0.1	0.0	4.1
40-50	1.8	0.0	0.0	0.2	*	-0.1	0.0	0.3	0.0	6.7
50-75	5.8	0.0	0.0	2.6	-10	-0.2	0.0	1.8	0.0	9.2
75-100	10.4	0.0	0.0	6.8	-30	-0.2	0.0	3.6	0.0	12.1
100-200	12.9	0.0	0.1	51.2	-80	-0.3	0.0	22.1	0.0	16.7
200-500	7.8	0.0	0.0	33.8	-110	-0.1	0.0	27.0	0.0	21.8
500-1,000	1.8	0.0	0.0	2.5	-70	0.0	0.0	10.0	0.0	27.9
More than 1,000	0.8	0.0	0.0	2.9	-120	0.0	0.0	34.8	0.0	32.9
All	8.4	0.0	0.0	100.0	-60	-0.1	0.0	100.0	0.0	21.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	1.2	6,100	0.0	190	0.0	5,900	0.0	3.2
10-20	1,560	2.4	19,840	0.2	-30	0.0	19,870	0.3	-0.2
20-30	2,290	3.5	31,710	0.5	590	0.0	31,120	0.6	1.9
30-40	2,490	3.9	44,090	0.7	1,790	0.1	42,290	0.9	4.1
40-50	2,860	4.4	56,880	1.1	3,830	0.3	53,050	1.3	6.7
50-75	8,070	12.5	79,230	4.3	7,340	1.8	71,900	5.0	9.2
75-100	8,570	13.3	110,590	6.4	13,410	3.6	97,180	7.2	12.1
100-200	24,030	37.2	177,800	29.0	29,710	22.1	148,100	30.9	16.7
200-500	11,380	17.6	350,210	27.0	76,600	27.0	273,610	27.0	21.9
500-1,000	1,390	2.1	834,840	7.8	232,640	10.0	602,200	7.2	27.9
More than 1,000	900	1.4	3,806,180	23.1	1,251,100	34.8	2,555,090	19.9	32.9
All	64,660	100.0	228,230	100.0	49,870	100.0	178,370	100.0	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

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(1) Calendar year. Baseline is current law. Proposal would reduce the AGI threshold for the itemized deduction for medical expenses from 10 percent to 7.5 percent.

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(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 T18-0049
Reduce Adjusted Gross Income (AGI) Threshold for Medical Expense Deduction from 10 Percent to 7.5 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	-12.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.6	0.0	-11.4
20-30	0.2	0.0	0.0	0.1	0	0.0	0.0	-1.5	0.0	-3.1
30-40	1.1	0.0	0.0	0.8	*	-0.1	0.0	2.8	0.0	4.8
40-50	2.7	0.0	0.0	2.6	*	-0.1	0.0	5.0	0.0	8.1
50-75	5.0	0.0	0.0	11.1	-10	-0.1	0.0	17.0	0.0	11.5
75-100	9.8	0.0	0.0	18.7	-30	-0.2	0.0	16.8	0.0	14.6
100-200	8.9	0.0	0.0	38.5	-60	-0.2	0.0	34.4	0.0	18.3
200-500	13.0	0.0	0.1	24.8	-240	-0.3	0.0	14.0	-0.1	23.3
500-1,000	3.9	0.0	0.1	2.0	-280	-0.1	0.0	2.9	0.0	29.2
More than 1,000	2.9	0.0	0.0	1.5	-340	0.0	0.0	11.5	0.0	32.4
All	3.8	0.0	0.0	100.0	-20	-0.2	0.0	100.0	0.0	13.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	770	3.1	8,360	0.3	-1,050	-0.3	9,410	0.4	-12.6
10-20	3,000	12.0	19,480	3.0	-2,220	-2.6	21,700	3.9	-11.4
20-30	3,950	15.8	31,430	6.4	-960	-1.5	32,390	7.7	-3.1
30-40	3,400	13.6	43,920	7.7	2,090	2.8	41,830	8.5	4.8
40-50	2,780	11.1	56,980	8.2	4,630	5.0	52,340	8.7	8.1
50-75	4,890	19.5	77,850	19.7	8,960	17.0	68,880	20.2	11.5
75-100	2,710	10.8	108,920	15.3	15,940	16.8	92,980	15.1	14.6
100-200	2,950	11.8	164,460	25.1	30,130	34.5	134,330	23.7	18.3
200-500	480	1.9	322,630	8.0	75,530	14.0	247,100	7.1	23.4
500-1,000	30	0.1	807,540	1.3	236,400	2.9	571,140	1.1	29.3
More than 1,000	20	0.1	4,545,440	4.7	1,474,640	11.5	3,070,810	3.7	32.4
All	25,020	100.0	77,090	100.0	10,310	100.0	66,780	100.0	13.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	-13.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-12.1
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-3.9
30-40	1.0	0.0	0.0	0.3	*	-0.1	0.0	0.3	0.0	3.1
40-50	2.8	0.0	0.0	0.9	*	-0.1	0.0	0.9	0.0	7.5
50-75	5.4	0.0	0.0	5.2	-10	-0.1	0.0	3.4	0.0	11.1
75-100	10.4	0.0	0.0	10.2	-30	-0.2	0.0	4.4	0.0	13.9
100-200	10.2	0.0	0.0	48.2	-60	-0.2	0.0	22.0	0.0	17.4
200-500	5.5	0.0	0.0	30.8	-80	-0.1	0.0	26.1	0.0	22.2
500-1,000	1.5	0.0	0.0	3.2	-70	0.0	0.0	10.1	0.0	28.4
More than 1,000	0.5	0.0	0.0	1.2	-40	0.0	0.0	33.6	0.0	33.3
All	5.5	0.0	0.0	100.0	-30	-0.1	0.0	100.0	0.0	21.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	1,100	2.0	8,070	0.1	-1,100	-0.1	9,170	0.1	-13.6
10-20	4,060	7.3	19,500	0.8	-2,350	-0.5	21,850	1.2	-12.1
20-30	5,370	9.6	31,480	1.8	-1,230	-0.3	32,710	2.3	-3.9
30-40	4,580	8.2	43,750	2.1	1,360	0.3	42,400	2.6	3.1
40-50	4,080	7.3	57,010	2.4	4,260	0.9	52,750	2.8	7.5
50-75	8,000	14.4	78,310	6.5	8,670	3.4	69,650	7.4	11.1
75-100	5,820	10.5	109,850	6.7	15,270	4.4	94,580	7.3	13.9
100-200	14,320	25.7	177,350	26.5	30,920	22.0	146,420	27.7	17.4
200-500	6,790	12.2	349,310	24.8	77,540	26.1	271,770	24.4	22.2
500-1,000	850	1.5	835,370	7.4	237,660	10.1	597,710	6.7	28.5
More than 1,000	530	1.0	3,814,030	21.2	1,269,520	33.6	2,544,510	17.9	33.3
All	55,700	100.0	172,060	100.0	36,170	100.0	135,890	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

* 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 AGI threshold for the itemized deduction for medical expenses from 10 percent to 7.5 percent.

<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 T18-0049
Reduce Adjusted Gross Income (AGI) Threshold for Medical Expense Deduction from 10 Percent to 7.5 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	2.2
10-20	0.3	0.0	0.0	0.0	0	-0.1	0.0	0.2	0.0	1.7
20-30	0.7	0.0	0.0	0.2	0	-0.1	0.0	0.6	0.0	1.9
30-40	1.3	0.0	0.0	0.4	*	-0.1	0.0	0.9	0.0	2.6
40-50	3.4	0.0	0.0	1.1	-10	-0.2	0.0	1.2	0.0	4.1
50-75	8.7	0.0	0.0	7.8	-20	-0.4	0.0	4.9	0.0	7.1
75-100	13.4	0.0	0.1	13.7	-50	-0.4	0.0	6.9	-0.1	10.5
100-200	17.7	0.0	0.1	45.8	-120	-0.5	-0.1	21.4	-0.1	14.6
200-500	13.5	0.0	0.1	24.2	-210	-0.3	0.0	18.9	-0.1	21.3
500-1,000	2.8	0.0	0.0	1.3	-90	0.0	0.0	7.3	0.0	27.4
More than 1,000	2.4	0.0	0.0	5.4	-440	0.0	0.1	37.5	0.0	32.5
All	6.6	0.0	0.0	100.0	-40	-0.2	0.0	100.0	0.0	16.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	2,170	3.8	5,880	0.2	130	0.0	5,750	0.2	2.2
10-20	5,740	10.1	19,950	1.9	330	0.2	19,620	2.2	1.7
20-30	9,690	17.1	31,610	5.0	590	0.6	31,020	5.9	1.9
30-40	7,420	13.1	43,930	5.4	1,130	0.9	42,800	6.2	2.6
40-50	4,970	8.8	56,530	4.6	2,320	1.2	54,200	5.3	4.1
50-75	8,810	15.5	77,790	11.3	5,540	4.9	72,250	12.5	7.1
75-100	5,920	10.4	109,890	10.7	11,540	6.9	98,350	11.4	10.5
100-200	8,500	15.0	170,690	23.9	24,950	21.5	145,730	24.3	14.6
200-500	2,490	4.4	352,130	14.4	75,160	18.9	276,970	13.5	21.3
500-1,000	310	0.6	844,270	4.3	231,750	7.3	612,520	3.7	27.5
More than 1,000	270	0.5	4,285,170	18.7	1,392,340	37.4	2,892,830	15.1	32.5
All	56,780	100.0	107,160	100.0	17,400	100.0	89,750	100.0	16.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

* 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 AGI threshold for the itemized deduction for medical expenses from 10 percent to 7.5 percent.

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

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