

Table T18-0162
Tax Benefit of the Itemized Deduction for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Percent of Tax Units ³ | | Benefit as a Percent of After-Tax Income ⁴ | Share of Total Benefit | Average Benefit | | Share of Federal Taxes | | Average Federal Tax Rate ⁵ | |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|--------------------------|------------------------|-------------------|---------------------------------------|-------------------|
| | With Benefit | Without Benefit | | | Dollars | Percent of Federal Taxes | With Provision | Without Provision | With Provision | Without Provision |
| Less than 10 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.1 | 0.1 | 5.1 | 5.1 |
| 10-20 | 0.1 | 99.9 | 0.0 | 0.0 | 0 | 0.0 | 0.3 | 0.3 | 2.5 | 2.5 |
| 20-30 | 0.6 | 99.4 | 0.0 | 0.1 | * | 0.1 | 0.7 | 0.6 | 3.8 | 3.8 |
| 30-40 | 1.8 | 98.2 | 0.0 | 0.3 | * | 0.2 | 1.4 | 1.3 | 7.0 | 7.0 |
| 40-50 | 3.3 | 96.7 | 0.0 | 0.7 | 10 | 0.2 | 2.1 | 2.1 | 9.5 | 9.5 |
| 50-75 | 5.2 | 94.8 | 0.0 | 2.8 | 20 | 0.3 | 6.3 | 6.3 | 11.6 | 11.6 |
| 75-100 | 10.6 | 89.4 | 0.1 | 5.8 | 70 | 0.6 | 7.2 | 7.1 | 14.0 | 14.1 |
| 100-200 | 19.9 | 80.1 | 0.2 | 28.4 | 200 | 0.9 | 24.3 | 24.3 | 16.7 | 16.8 |
| 200-500 | 41.1 | 58.9 | 0.3 | 39.9 | 670 | 1.2 | 25.5 | 25.6 | 20.3 | 20.5 |
| 500-1,000 | 68.1 | 31.9 | 0.4 | 14.1 | 1,840 | 1.1 | 9.4 | 9.4 | 24.6 | 24.8 |
| More than 1,000 | 82.0 | 18.1 | 0.1 | 8.0 | 2,440 | 0.3 | 22.7 | 22.6 | 30.2 | 30.2 |
| All | 9.8 | 90.3 | 0.2 | 100.0 | 120 | 0.7 | 100.0 | 100.0 | 17.8 | 17.9 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

| Expanded Cash Income Level (thousands of 2018 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 | 12,470 | 7.3 | 5,500 | 0.4 | 280 | 0.1 | 5,220 | 0.5 | 5.1 |
| 10-20 | 22,070 | 12.8 | 15,050 | 2.1 | 370 | 0.3 | 14,680 | 2.5 | 2.5 |
| 20-30 | 19,700 | 11.5 | 24,780 | 3.0 | 940 | 0.7 | 23,850 | 3.6 | 3.8 |
| 30-40 | 15,860 | 9.2 | 34,890 | 3.5 | 2,430 | 1.4 | 32,460 | 3.9 | 7.0 |
| 40-50 | 13,810 | 8.0 | 44,950 | 3.9 | 4,250 | 2.1 | 40,690 | 4.3 | 9.5 |
| 50-75 | 25,290 | 14.7 | 61,390 | 9.7 | 7,090 | 6.3 | 54,300 | 10.4 | 11.6 |
| 75-100 | 16,840 | 9.8 | 86,550 | 9.1 | 12,120 | 7.2 | 74,420 | 9.5 | 14.0 |
| 100-200 | 29,800 | 17.3 | 139,620 | 25.9 | 23,280 | 24.3 | 116,340 | 26.3 | 16.7 |
| 200-500 | 12,610 | 7.3 | 284,330 | 22.3 | 57,660 | 25.5 | 226,680 | 21.7 | 20.3 |
| 500-1,000 | 1,620 | 0.9 | 672,120 | 6.8 | 165,150 | 9.4 | 506,970 | 6.2 | 24.6 |
| More than 1,000 | 690 | 0.4 | 3,103,990 | 13.4 | 936,170 | 22.7 | 2,167,820 | 11.4 | 30.2 |
| All | 172,000 | 100.0 | 93,390 | 100.0 | 16,600 | 100.0 | 76,790 | 100.0 | 17.8 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the itemized deduction (net of taxable refunds) for state and local income, sales, and property taxes. For more information on TPC's baseline definitions, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0162
Tax Benefit of the Itemized Deduction for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018¹
Detail Table - Single Tax Units

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Percent of Tax Units ³ | | Benefit as a Percent of After-Tax Income ⁴ | Share of Total Benefit | Average Benefit | | Share of Federal Taxes | | Average Federal Tax Rate ⁵ | |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|--------------------------|------------------------|-------------------|---------------------------------------|-------------------|
| | With Benefit | Without Benefit | | | Dollars | Percent of Federal Taxes | With Provision | Without Provision | With Provision | Without Provision |
| Less than 10 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.6 | 0.6 | 7.0 | 7.0 |
| 10-20 | 0.2 | 99.8 | 0.0 | 0.0 | 0 | 0.0 | 2.0 | 1.9 | 5.7 | 5.7 |
| 20-30 | 0.9 | 99.1 | 0.0 | 0.3 | * | 0.1 | 3.3 | 3.3 | 7.9 | 7.9 |
| 30-40 | 2.7 | 97.3 | 0.0 | 0.7 | 10 | 0.2 | 4.8 | 4.8 | 10.8 | 10.9 |
| 40-50 | 5.1 | 94.9 | 0.0 | 1.7 | 20 | 0.3 | 6.3 | 6.2 | 13.0 | 13.1 |
| 50-75 | 8.0 | 92.0 | 0.1 | 6.6 | 40 | 0.4 | 16.0 | 15.9 | 14.8 | 14.9 |
| 75-100 | 17.8 | 82.2 | 0.2 | 13.2 | 140 | 0.9 | 13.8 | 13.8 | 18.0 | 18.2 |
| 100-200 | 39.7 | 60.3 | 0.4 | 43.1 | 450 | 1.7 | 24.4 | 24.6 | 20.1 | 20.4 |
| 200-500 | 65.1 | 35.0 | 0.6 | 26.9 | 1,320 | 2.0 | 12.8 | 13.0 | 23.2 | 23.7 |
| 500-1,000 | 79.0 | 21.0 | 0.4 | 4.7 | 2,120 | 1.1 | 4.1 | 4.1 | 28.2 | 28.6 |
| More than 1,000 | 84.1 | 15.9 | 0.1 | 2.7 | 2,300 | 0.2 | 11.7 | 11.6 | 33.4 | 33.5 |
| All | 8.0 | 92.0 | 0.2 | 100.0 | 80 | 1.0 | 100.0 | 100.0 | 17.0 | 17.1 |

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

| Expanded Cash Income Level (thousands of 2018 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 | 12.2 | 5,560 | 1.4 | 390 | 0.6 | 5,170 | 1.5 | 7.0 |
| 10-20 | 16,050 | 19.6 | 14,930 | 5.8 | 860 | 2.0 | 14,070 | 6.6 | 5.7 |
| 20-30 | 11,990 | 14.6 | 24,700 | 7.2 | 1,950 | 3.3 | 22,750 | 8.0 | 7.9 |
| 30-40 | 8,960 | 10.9 | 34,880 | 7.6 | 3,780 | 4.8 | 31,100 | 8.1 | 10.8 |
| 40-50 | 7,490 | 9.1 | 44,930 | 8.1 | 5,850 | 6.3 | 39,080 | 8.5 | 13.0 |
| 50-75 | 12,380 | 15.1 | 60,950 | 18.3 | 9,040 | 16.0 | 51,900 | 18.7 | 14.8 |
| 75-100 | 6,290 | 7.7 | 85,810 | 13.1 | 15,440 | 13.8 | 70,370 | 12.9 | 18.0 |
| 100-200 | 6,480 | 7.9 | 131,840 | 20.7 | 26,440 | 24.4 | 105,400 | 19.9 | 20.1 |
| 200-500 | 1,380 | 1.7 | 279,880 | 9.4 | 65,010 | 12.8 | 214,870 | 8.7 | 23.2 |
| 500-1,000 | 150 | 0.2 | 676,570 | 2.5 | 191,080 | 4.1 | 485,490 | 2.1 | 28.2 |
| More than 1,000 | 80 | 0.1 | 3,072,730 | 5.9 | 1,025,560 | 11.7 | 2,047,170 | 4.8 | 33.4 |
| All | 81,940 | 100.0 | 50,450 | 100.0 | 8,560 | 100.0 | 41,890 | 100.0 | 17.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the itemized deduction (net of taxable refunds) for state and local income, sales, and property taxes. For more information on TPC's baseline definitions, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0162
Tax Benefit of the Itemized Deduction for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018¹
Detail Table - Married Tax Units Filing Jointly

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Percent of Tax Units ³ | | Benefit as a Percent of After-Tax Income ⁴ | Share of Total Benefit | Average Benefit | | Share of Federal Taxes | | Average Federal Tax Rate ⁵ | |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|--------------------------|------------------------|-------------------|---------------------------------------|-------------------|
| | With Benefit | Without Benefit | | | Dollars | Percent of Federal Taxes | With Provision | Without Provision | With Provision | Without Provision |
| Less than 10 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 2.5 | 2.5 |
| 10-20 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 |
| 20-30 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.1 | 0.1 | 1.0 | 1.0 |
| 30-40 | 0.2 | 99.8 | 0.0 | 0.0 | * | 0.1 | 0.1 | 0.1 | 2.3 | 2.3 |
| 40-50 | 0.2 | 99.9 | 0.0 | 0.0 | 0 | 0.0 | 0.3 | 0.3 | 4.5 | 4.5 |
| 50-75 | 1.9 | 98.1 | 0.0 | 0.4 | 10 | 0.2 | 1.8 | 1.8 | 7.6 | 7.6 |
| 75-100 | 4.5 | 95.5 | 0.0 | 1.1 | 20 | 0.2 | 3.9 | 3.9 | 11.0 | 11.0 |
| 100-200 | 12.9 | 87.1 | 0.1 | 18.8 | 120 | 0.5 | 23.8 | 23.8 | 15.6 | 15.7 |
| 200-500 | 37.3 | 62.7 | 0.3 | 48.1 | 570 | 1.0 | 31.4 | 31.6 | 19.8 | 20.0 |
| 500-1,000 | 67.0 | 33.0 | 0.4 | 20.2 | 1,820 | 1.1 | 11.9 | 11.9 | 24.1 | 24.4 |
| More than 1,000 | 81.8 | 18.2 | 0.1 | 11.4 | 2,500 | 0.3 | 26.4 | 26.3 | 29.8 | 29.9 |
| All | 13.6 | 86.4 | 0.2 | 100.0 | 200 | 0.7 | 100.0 | 100.0 | 18.9 | 19.0 |

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

| Expanded Cash Income Level (thousands of 2018 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 | 1,510 | 2.4 | 4,520 | 0.1 | 110 | 0.0 | 4,410 | 0.1 | 2.5 |
| 10-20 | 2,690 | 4.3 | 15,360 | 0.4 | 160 | 0.0 | 15,200 | 0.5 | 1.0 |
| 20-30 | 3,540 | 5.6 | 24,950 | 0.9 | 250 | 0.1 | 24,700 | 1.1 | 1.0 |
| 30-40 | 3,260 | 5.1 | 34,870 | 1.1 | 790 | 0.1 | 34,080 | 1.3 | 2.3 |
| 40-50 | 3,250 | 5.1 | 45,070 | 1.4 | 2,020 | 0.3 | 43,060 | 1.7 | 4.5 |
| 50-75 | 7,510 | 11.8 | 62,430 | 4.6 | 4,730 | 1.8 | 57,700 | 5.2 | 7.6 |
| 75-100 | 7,800 | 12.3 | 87,300 | 6.6 | 9,610 | 3.9 | 77,690 | 7.3 | 11.0 |
| 100-200 | 20,710 | 32.6 | 142,990 | 28.9 | 22,270 | 23.8 | 120,720 | 30.1 | 15.6 |
| 200-500 | 10,750 | 16.9 | 285,840 | 30.0 | 56,670 | 31.4 | 229,160 | 29.7 | 19.8 |
| 500-1,000 | 1,420 | 2.2 | 672,090 | 9.3 | 162,110 | 11.9 | 509,980 | 8.7 | 24.1 |
| More than 1,000 | 580 | 0.9 | 2,952,670 | 16.8 | 879,720 | 26.4 | 2,072,960 | 14.5 | 29.8 |
| All | 63,440 | 100.0 | 161,440 | 100.0 | 30,540 | 100.0 | 130,900 | 100.0 | 18.9 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the itemized deduction (net of taxable refunds) for state and local income, sales, and property taxes. For more information on TPC's baseline definitions, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0162
Tax Benefit of the Itemized Deduction for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Head of Household Tax Units

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Percent of Tax Units ³ | | Benefit as a Percent of After-Tax Income ⁴ | Share of Total Benefit | Average Benefit | | Share of Federal Taxes | | Average Federal Tax Rate ⁵ | |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|--------------------------|------------------------|-------------------|---------------------------------------|-------------------|
| | With Benefit | Without Benefit | | | Dollars | Percent of Federal Taxes | With Provision | Without Provision | With Provision | Without Provision |
| Less than 10 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | -0.4 | -0.4 | -12.3 | -12.3 |
| 10-20 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | -4.5 | -4.4 | -13.7 | -13.7 |
| 20-30 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | -4.8 | -4.8 | -7.3 | -7.3 |
| 30-40 | 0.2 | 99.8 | 0.0 | 0.1 | 0 | 0.4 | 0.2 | 0.2 | 0.3 | 0.3 |
| 40-50 | 1.1 | 98.9 | 0.0 | 0.7 | * | 0.2 | 3.9 | 3.9 | 4.7 | 4.7 |
| 50-75 | 2.1 | 97.9 | 0.0 | 2.8 | 10 | 0.2 | 16.7 | 16.6 | 8.5 | 8.5 |
| 75-100 | 10.3 | 89.8 | 0.1 | 11.3 | 60 | 0.6 | 17.9 | 17.9 | 12.7 | 12.7 |
| 100-200 | 25.9 | 74.1 | 0.3 | 46.1 | 270 | 1.2 | 33.8 | 34.0 | 17.0 | 17.2 |
| 200-500 | 59.1 | 40.9 | 0.6 | 31.4 | 1,100 | 1.9 | 14.4 | 14.6 | 22.1 | 22.5 |
| 500-1,000 | 66.9 | 33.1 | 0.4 | 4.5 | 1,830 | 1.0 | 4.0 | 4.0 | 27.6 | 27.8 |
| More than 1,000 | 85.2 | 14.8 | 0.1 | 3.2 | 2,610 | 0.2 | 18.7 | 18.6 | 30.3 | 30.4 |
| All | 5.1 | 94.9 | 0.1 | 100.0 | 50 | 0.9 | 100.0 | 100.0 | 10.6 | 10.7 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

| Expanded Cash Income Level (thousands of 2018 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 | 800 | 3.4 | 6,470 | 0.4 | -790 | -0.4 | 7,260 | 0.5 | -12.3 |
| 10-20 | 3,050 | 13.1 | 15,410 | 3.5 | -2,110 | -4.5 | 17,520 | 4.4 | -13.7 |
| 20-30 | 3,830 | 16.5 | 24,870 | 7.0 | -1,810 | -4.8 | 26,680 | 8.4 | -7.3 |
| 30-40 | 3,290 | 14.1 | 34,920 | 8.5 | 90 | 0.2 | 34,830 | 9.4 | 0.3 |
| 40-50 | 2,680 | 11.5 | 44,850 | 8.9 | 2,110 | 3.9 | 42,750 | 9.4 | 4.7 |
| 50-75 | 4,650 | 20.0 | 60,810 | 20.9 | 5,150 | 16.7 | 55,660 | 21.4 | 8.5 |
| 75-100 | 2,360 | 10.1 | 86,070 | 15.0 | 10,910 | 17.9 | 75,160 | 14.6 | 12.7 |
| 100-200 | 2,160 | 9.3 | 131,780 | 21.0 | 22,420 | 33.8 | 109,360 | 19.5 | 17.0 |
| 200-500 | 360 | 1.6 | 259,040 | 6.9 | 57,220 | 14.4 | 201,820 | 6.0 | 22.1 |
| 500-1,000 | 30 | 0.1 | 656,320 | 1.5 | 180,910 | 4.0 | 475,410 | 1.2 | 27.6 |
| More than 1,000 | 20 | 0.1 | 5,769,930 | 6.5 | 1,749,950 | 18.7 | 4,019,990 | 5.1 | 30.3 |
| All | 23,260 | 100.0 | 58,290 | 100.0 | 6,160 | 100.0 | 52,130 | 100.0 | 10.6 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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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 T18-0162
Tax Benefit of the Itemized Deduction for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Tax Units with Children

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Percent of Tax Units ³ | | Benefit as a Percent of After-Tax Income ⁴ | Share of Total Benefit | Average Benefit | | Share of Federal Taxes | | Average Federal Tax Rate ⁵ | |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|--------------------------|------------------------|-------------------|---------------------------------------|-------------------|
| | With Benefit | Without Benefit | | | Dollars | Percent of Federal Taxes | With Provision | Without Provision | With Provision | Without Provision |
| Less than 10 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | -0.1 | -0.1 | -14.0 | -14.0 |
| 10-20 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | -0.8 | -0.8 | -14.1 | -14.1 |
| 20-30 | 0.1 | 99.9 | 0.0 | 0.0 | 0 | 0.0 | -0.9 | -0.9 | -7.5 | -7.5 |
| 30-40 | 0.3 | 99.7 | 0.0 | 0.0 | 0 | -0.3 | -0.1 | -0.1 | -0.6 | -0.6 |
| 40-50 | 1.3 | 98.7 | 0.0 | 0.2 | * | 0.2 | 0.6 | 0.6 | 3.9 | 3.9 |
| 50-75 | 2.3 | 97.7 | 0.0 | 0.8 | 10 | 0.2 | 3.2 | 3.2 | 7.9 | 7.9 |
| 75-100 | 7.7 | 92.3 | 0.1 | 2.6 | 40 | 0.4 | 4.8 | 4.8 | 11.9 | 12.0 |
| 100-200 | 17.4 | 82.6 | 0.1 | 21.9 | 170 | 0.8 | 23.0 | 23.0 | 15.9 | 16.0 |
| 200-500 | 43.3 | 56.7 | 0.3 | 45.7 | 690 | 1.2 | 30.3 | 30.5 | 20.1 | 20.3 |
| 500-1,000 | 72.0 | 28.0 | 0.4 | 18.7 | 2,010 | 1.2 | 12.4 | 12.4 | 24.8 | 25.1 |
| More than 1,000 | 84.7 | 15.4 | 0.1 | 10.2 | 2,650 | 0.3 | 27.5 | 27.3 | 30.0 | 30.1 |
| All | 12.0 | 88.0 | 0.2 | 100.0 | 180 | 0.8 | 100.0 | 100.0 | 17.7 | 17.8 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

| Expanded Cash Income Level (thousands of 2018 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 | 1,230 | 2.3 | 6,350 | 0.1 | -890 | -0.1 | 7,240 | 0.2 | -14.0 |
| 10-20 | 4,520 | 8.5 | 15,440 | 1.1 | -2,180 | -0.8 | 17,620 | 1.5 | -14.1 |
| 20-30 | 5,750 | 10.8 | 24,880 | 2.2 | -1,870 | -0.9 | 26,750 | 2.8 | -7.5 |
| 30-40 | 4,760 | 9.0 | 34,840 | 2.5 | -190 | -0.1 | 35,030 | 3.1 | -0.6 |
| 40-50 | 3,930 | 7.4 | 44,920 | 2.7 | 1,730 | 0.6 | 43,190 | 3.1 | 3.9 |
| 50-75 | 7,790 | 14.7 | 61,420 | 7.2 | 4,850 | 3.2 | 56,580 | 8.1 | 7.9 |
| 75-100 | 5,410 | 10.2 | 86,900 | 7.1 | 10,340 | 4.8 | 76,560 | 7.6 | 11.9 |
| 100-200 | 11,970 | 22.6 | 142,050 | 25.6 | 22,580 | 23.0 | 119,470 | 26.2 | 15.9 |
| 200-500 | 6,220 | 11.7 | 284,930 | 26.7 | 57,230 | 30.3 | 227,700 | 25.9 | 20.1 |
| 500-1,000 | 870 | 1.7 | 670,160 | 8.8 | 166,000 | 12.4 | 504,160 | 8.1 | 24.8 |
| More than 1,000 | 360 | 0.7 | 2,985,530 | 16.2 | 894,630 | 27.5 | 2,090,900 | 13.8 | 30.0 |
| All | 53,040 | 100.0 | 125,090 | 100.0 | 22,120 | 100.0 | 102,970 | 100.0 | 17.7 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the itemized deduction (net of taxable refunds) for state and local income, sales, and property taxes. For more information on TPC's baseline definitions, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T18-0162
Tax Benefit of the Itemized Deduction for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Elderly Tax Units

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Percent of Tax Units ³ | | Benefit as a Percent of After-Tax Income ⁴ | Share of Total Benefit | Average Benefit | | Share of Federal Taxes | | Average Federal Tax Rate ⁵ | |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|--------------------------|------------------------|-------------------|---------------------------------------|-------------------|
| | With Benefit | Without Benefit | | | Dollars | Percent of Federal Taxes | With Provision | Without Provision | With Provision | Without Provision |
| Less than 10 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 1.6 | 1.6 |
| 10-20 | 0.2 | 99.8 | 0.0 | 0.0 | 0 | 0.1 | 0.3 | 0.3 | 1.5 | 1.5 |
| 20-30 | 0.4 | 99.6 | 0.0 | 0.1 | 0 | 0.1 | 0.7 | 0.7 | 2.4 | 2.4 |
| 30-40 | 1.9 | 98.1 | 0.0 | 0.5 | * | 0.3 | 1.0 | 0.9 | 3.3 | 3.3 |
| 40-50 | 3.6 | 96.4 | 0.0 | 1.2 | 10 | 0.5 | 1.5 | 1.5 | 4.7 | 4.7 |
| 50-75 | 5.6 | 94.4 | 0.0 | 4.8 | 20 | 0.6 | 5.0 | 5.0 | 6.6 | 6.6 |
| 75-100 | 9.0 | 91.0 | 0.1 | 7.8 | 60 | 0.7 | 6.8 | 6.8 | 9.4 | 9.5 |
| 100-200 | 16.5 | 83.6 | 0.1 | 28.4 | 140 | 0.7 | 22.6 | 22.6 | 13.7 | 13.8 |
| 200-500 | 33.1 | 66.9 | 0.2 | 33.1 | 480 | 0.9 | 22.3 | 22.4 | 19.2 | 19.3 |
| 500-1,000 | 57.2 | 42.9 | 0.3 | 13.0 | 1,440 | 0.9 | 8.5 | 8.6 | 23.7 | 23.9 |
| More than 1,000 | 79.3 | 20.7 | 0.1 | 11.1 | 2,170 | 0.2 | 31.0 | 30.9 | 30.4 | 30.5 |
| All | 7.2 | 92.8 | 0.1 | 100.0 | 70 | 0.6 | 100.0 | 100.0 | 14.8 | 14.9 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

| Expanded Cash Income Level (thousands of 2018 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 | 1,920 | 4.7 | 5,020 | 0.3 | 80 | 0.0 | 4,940 | 0.3 | 1.6 |
| 10-20 | 5,890 | 14.4 | 15,310 | 2.6 | 230 | 0.3 | 15,080 | 3.0 | 1.5 |
| 20-30 | 5,610 | 13.7 | 24,750 | 4.0 | 590 | 0.7 | 24,160 | 4.6 | 2.4 |
| 30-40 | 4,260 | 10.4 | 34,860 | 4.3 | 1,130 | 1.0 | 33,730 | 4.9 | 3.3 |
| 40-50 | 3,600 | 8.8 | 44,870 | 4.7 | 2,110 | 1.5 | 42,760 | 5.3 | 4.7 |
| 50-75 | 6,280 | 15.4 | 61,300 | 11.2 | 4,020 | 5.0 | 57,280 | 12.3 | 6.6 |
| 75-100 | 4,230 | 10.4 | 86,500 | 10.7 | 8,150 | 6.8 | 78,350 | 11.3 | 9.4 |
| 100-200 | 6,160 | 15.1 | 136,210 | 24.4 | 18,660 | 22.6 | 117,550 | 24.8 | 13.7 |
| 200-500 | 2,040 | 5.0 | 290,530 | 17.3 | 55,710 | 22.3 | 234,820 | 16.4 | 19.2 |
| 500-1,000 | 270 | 0.7 | 681,820 | 5.3 | 161,390 | 8.5 | 520,430 | 4.8 | 23.7 |
| More than 1,000 | 150 | 0.4 | 3,409,860 | 15.1 | 1,037,410 | 31.0 | 2,372,450 | 12.3 | 30.4 |
| All | 40,870 | 100.0 | 84,080 | 100.0 | 12,470 | 100.0 | 71,620 | 100.0 | 14.8 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the itemized deduction (net of taxable refunds) for state and local income, sales, and property taxes. For more information on TPC's baseline definitions, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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.