

**Table T22-0211**  
**Tax Benefit of the Itemized Deduction for State and Local Income, Sales, and Real Estate Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes <sup>5</sup>	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.1	0.0	4.9	4.9
10-20	0.2	99.8	0.0	0.0	*	0.1	0.2	0.2	3.1	3.1
20-30	0.9	99.1	0.0	0.0	*	0.2	0.5	0.4	4.5	4.5
30-40	2.6	97.4	0.0	0.1	10	0.4	0.8	0.8	6.9	7.0
40-50	6.3	93.7	0.1	0.3	30	0.7	1.3	1.3	9.5	9.6
50-75	13.7	86.3	0.2	1.4	90	1.1	4.5	4.4	12.9	13.1
75-100	24.8	75.2	0.4	3.1	290	2.0	5.5	5.5	15.3	15.6
100-200	44.8	55.2	0.7	18.4	880	3.0	20.8	20.8	18.7	19.2
200-500	77.1	22.9	1.2	33.8	2,840	3.8	30.3	30.4	23.3	24.2
500-1,000	88.4	11.6	1.3	11.6	6,810	3.3	12.1	12.1	28.3	29.2
More than 1,000	91.4	8.6	2.2	31.3	46,610	4.6	23.6	23.8	32.6	34.1
All	25.1	75.0	0.9	100.0	950	3.4	100.0	100.0	21.3	22.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	8,090	4.4	5,950	0.2	290	0.1	5,660	0.2	4.9
10-20	18,970	10.2	16,860	1.3	520	0.2	16,340	1.6	3.1
20-30	18,950	10.2	27,500	2.2	1,240	0.5	26,260	2.6	4.5
30-40	16,070	8.7	38,500	2.6	2,670	0.8	35,840	3.0	6.9
40-50	14,000	7.6	49,580	2.9	4,720	1.3	44,860	3.3	9.5
50-75	26,260	14.2	68,230	7.4	8,820	4.5	59,410	8.2	12.9
75-100	19,390	10.5	95,980	7.7	14,720	5.5	81,260	8.3	15.3
100-200	36,970	19.9	155,790	23.7	29,080	20.8	126,710	24.5	18.7
200-500	21,080	11.4	318,450	27.7	74,220	30.3	244,230	26.9	23.3
500-1,000	3,010	1.6	733,090	9.1	207,560	12.1	525,530	8.3	28.3
More than 1,000	1,190	0.6	3,140,910	15.4	1,024,630	23.6	2,116,270	13.2	32.6
All	185,520	100.0	130,790	100.0	27,800	100.0	102,990	100.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 7.6

Proposal: 2.7

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

(1) Calendar year. Baseline is current law as of December 21, 2022. Table shows the tax benefit of the itemized deductions for state and local income, sales, and real estate 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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T22-0211**  
**Tax Benefit of the Itemized Deduction for State and Local Income, Sales, and Real Estate Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes <sup>5</sup>	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.2	0.2	6.6	6.6
10-20	0.3	99.7	0.0	0.0	*	0.1	1.0	0.9	4.9	4.9
20-30	1.1	98.9	0.0	0.1	*	0.2	2.0	2.0	7.3	7.3
30-40	3.3	96.7	0.0	0.3	10	0.3	2.9	2.8	10.0	10.0
40-50	8.2	91.8	0.1	1.0	50	0.8	3.7	3.6	12.0	12.1
50-75	16.8	83.2	0.2	4.9	120	1.2	11.9	11.7	15.2	15.4
75-100	30.2	69.8	0.5	9.9	400	2.3	12.4	12.4	18.4	18.8
100-200	51.8	48.2	1.0	35.5	1,170	3.5	28.7	28.9	22.3	23.1
200-500	82.0	18.0	1.3	24.2	2,980	3.7	18.8	18.9	26.1	27.1
500-1,000	85.9	14.1	1.7	8.0	8,610	3.9	5.9	5.9	30.3	31.5
More than 1,000	86.5	13.5	2.0	16.1	43,410	3.7	12.3	12.4	35.3	36.6
All	16.4	83.6	0.7	100.0	400	2.9	100.0	100.0	19.6	20.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	6,650	7.2	5,940	0.6	390	0.2	5,550	0.7	6.6
10-20	15,260	16.5	16,770	3.9	820	1.0	15,950	4.6	4.9
20-30	13,010	14.1	27,280	5.4	2,000	2.0	25,290	6.2	7.3
30-40	9,630	10.4	38,520	5.6	3,830	2.9	34,680	6.3	10.0
40-50	8,080	8.8	49,600	6.1	5,950	3.7	43,650	6.6	12.0
50-75	14,820	16.1	68,070	15.3	10,350	11.9	57,730	16.1	15.2
75-100	9,180	10.0	95,240	13.2	17,520	12.4	77,720	13.4	18.4
100-200	11,250	12.2	147,940	25.2	33,040	28.7	114,900	24.3	22.3
200-500	3,000	3.3	310,320	14.1	81,010	18.8	229,320	12.9	26.1
500-1,000	340	0.4	730,570	3.8	221,280	5.9	509,290	3.3	30.3
More than 1,000	140	0.2	3,321,570	6.8	1,171,590	12.3	2,149,980	5.5	35.3
All	92,220	100.0	71,730	100.0	14,030	100.0	57,700	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of December 21, 2022. Table shows the tax benefit of the itemized deductions for state and local income, sales, and real estate 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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T22-0211**  
**Tax Benefit of the Itemized Deduction for State and Local Income, Sales, and Real Estate Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes <sup>5</sup>	With Provision	Without Provision	With Provision	Without Provision
Less than 10	*	**	0.0	0.0	*	0.5	0.0	0.0	3.7	3.7
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	2.8	2.8
20-30	0.1	99.9	0.0	0.0	0	0.0	0.1	0.1	2.4	2.4
30-40	0.4	99.7	0.0	0.0	*	0.1	0.1	0.1	2.5	2.5
40-50	1.4	98.6	0.0	0.0	10	0.3	0.2	0.2	3.9	3.9
50-75	6.9	93.1	0.1	0.2	40	0.8	0.9	0.9	7.9	7.9
75-100	17.5	82.5	0.2	0.8	160	1.5	2.0	2.0	11.1	11.3
100-200	40.6	59.5	0.5	11.9	730	2.7	16.4	16.2	16.6	17.1
200-500	76.7	23.3	1.2	38.1	2,880	4.0	36.2	36.3	22.7	23.6
500-1,000	89.2	10.8	1.2	13.2	6,560	3.2	15.5	15.4	28.0	28.9
More than 1,000	92.5	7.5	2.3	35.9	46,270	4.8	28.4	28.6	32.3	33.9
All	40.5	59.5	1.1	100.0	1,980	3.8	100.0	100.0	22.7	23.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	780	1.2	5,050	0.0	190	0.0	4,870	0.0	3.7
10-20	1,540	2.4	16,890	0.2	470	0.0	16,420	0.2	2.8
20-30	2,670	4.1	28,060	0.5	660	0.1	27,400	0.6	2.4
30-40	2,900	4.5	38,510	0.7	970	0.1	37,540	0.9	2.5
40-50	2,780	4.3	49,590	0.9	1,950	0.2	47,640	1.1	3.9
50-75	5,880	9.1	68,790	2.7	5,410	0.9	63,390	3.2	7.9
75-100	6,470	10.0	96,960	4.2	10,770	2.0	86,190	4.8	11.1
100-200	20,890	32.2	161,450	22.3	26,810	16.4	134,640	24.1	16.6
200-500	16,990	26.2	320,910	36.1	72,950	36.2	247,950	36.1	22.7
500-1,000	2,580	4.0	733,100	12.5	205,540	15.5	527,550	11.7	28.0
More than 1,000	1,000	1.5	3,012,610	19.9	973,460	28.4	2,039,160	17.4	32.3
All	64,970	100.0	232,360	100.0	52,660	100.0	179,700	100.0	22.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of December 21, 2022. Table shows the tax benefit of the itemized deductions for state and local income, sales, and real estate 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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T22-0211**  
**Tax Benefit of the Itemized Deduction for State and Local Income, Sales, and Real Estate Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes <sup>5</sup>	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.2	-0.2	-13.8	-13.8
10-20	0.0	100.0	0.0	0.0	0	0.0	-1.3	-1.3	-11.3	-11.3
20-30	0.3	99.7	0.0	0.0	*	0.0	-1.9	-1.9	-6.7	-6.7
30-40	1.3	98.7	0.0	0.2	*	1.9	0.3	0.3	0.6	0.6
40-50	4.9	95.1	0.1	0.8	20	0.7	3.0	3.0	6.6	6.7
50-75	9.5	90.5	0.1	3.7	60	0.7	12.6	12.4	11.3	11.3
75-100	20.1	79.9	0.2	6.6	150	1.1	14.4	14.2	14.1	14.3
100-200	44.8	55.2	0.7	46.7	850	3.0	38.3	38.5	19.0	19.6
200-500	65.5	34.5	0.7	17.5	1,630	2.3	18.5	18.5	23.8	24.3
500-1,000	75.8	24.3	1.2	4.5	6,080	2.9	3.8	3.9	28.9	29.7
More than 1,000	87.5	12.5	1.9	20.0	59,210	4.0	12.5	12.6	32.0	33.2
All	14.9	85.1	0.4	100.0	300	2.5	100.0	100.0	14.8	15.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	520	2.2	7,270	0.2	-1,000	-0.2	8,280	0.3	-13.8
10-20	1,910	8.1	17,490	1.7	-1,970	-1.3	19,460	2.3	-11.3
20-30	2,920	12.4	27,860	4.2	-1,880	-1.9	29,740	5.3	-6.7
30-40	3,130	13.3	38,460	6.3	230	0.3	38,230	7.3	0.6
40-50	2,620	11.1	49,520	6.8	3,280	3.0	46,240	7.4	6.6
50-75	4,690	19.9	67,900	16.6	7,640	12.6	60,260	17.3	11.3
75-100	3,020	12.8	95,760	15.1	13,530	14.4	82,230	15.2	14.1
100-200	3,840	16.3	149,160	29.9	28,340	38.3	120,820	28.4	19.0
200-500	750	3.2	295,250	11.5	70,120	18.5	225,130	10.3	23.8
500-1,000	50	0.2	734,680	2.0	212,070	3.8	522,610	1.6	28.9
More than 1,000	20	0.1	4,672,930	5.8	1,493,720	12.5	3,179,210	4.6	32.0
All	23,520	100.0	81,630	100.0	12,080	100.0	69,550	100.0	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of December 21, 2022. Table shows the tax benefit of the itemized deductions for state and local income, sales, and real estate 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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T22-0211**  
**Tax Benefit of the Itemized Deduction for State and Local Income, Sales, and Real Estate Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes <sup>5</sup>	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	-14.7	-14.7
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.3	-0.3	-12.2	-12.2
20-30	0.3	99.7	0.0	0.0	*	0.0	-0.3	-0.3	-6.2	-6.2
30-40	1.7	98.3	0.0	0.0	10	2.7	0.1	0.1	0.7	0.7
40-50	4.4	95.6	0.0	0.1	20	0.6	0.5	0.5	6.1	6.2
50-75	10.0	90.0	0.1	0.5	60	0.8	2.3	2.2	10.8	10.9
75-100	20.0	80.0	0.2	1.0	170	1.3	3.0	2.9	13.6	13.8
100-200	46.6	53.4	0.6	12.5	820	2.8	16.8	16.7	18.3	18.8
200-500	81.2	18.8	1.2	34.8	2,920	3.9	34.4	34.4	23.6	24.5
500-1,000	90.6	9.4	1.4	13.7	7,160	3.4	15.4	15.3	28.7	29.6
More than 1,000	92.8	7.2	2.5	37.4	49,490	5.1	28.1	28.4	32.7	34.3
All	33.9	66.1	1.1	100.0	1,580	3.8	100.0	100.0	22.5	23.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	780	1.5	7,360	0.1	-1,080	0.0	8,450	0.1	-14.7
10-20	2,740	5.3	17,360	0.5	-2,120	-0.3	19,470	0.7	-12.2
20-30	4,160	8.1	27,910	1.2	-1,740	-0.3	29,650	1.7	-6.2
30-40	4,370	8.5	38,600	1.8	270	0.1	38,330	2.3	0.7
40-50	3,610	7.0	49,450	1.9	3,020	0.5	46,430	2.3	6.1
50-75	6,610	12.8	68,250	4.8	7,370	2.3	60,880	5.5	10.8
75-100	4,840	9.4	96,170	4.9	13,110	3.0	83,070	5.5	13.6
100-200	12,320	23.9	159,940	20.7	29,210	16.8	130,730	21.9	18.3
200-500	9,730	18.9	321,120	32.9	75,650	34.4	245,470	32.4	23.6
500-1,000	1,560	3.0	735,820	12.1	210,910	15.4	524,920	11.1	28.7
More than 1,000	620	1.2	2,987,510	19.4	976,380	28.1	2,011,130	16.8	32.7
All	51,570	100.0	184,240	100.0	41,500	100.0	142,740	100.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* 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 as of December 21, 2022. Table shows the tax benefit of the itemized deductions for state and local income, sales, and real estate 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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T22-0211**  
**Tax Benefit of the Itemized Deduction for State and Local Income, Sales, and Real Estate Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes <sup>5</sup>	With Provision	Without Provision	With Provision	Without Provision
Less than 10	*	**	0.0	0.0	0	0.3	0.0	0.0	2.4	2.5
10-20	0.1	99.9	0.0	0.0	0	0.2	0.1	0.1	1.1	1.1
20-30	0.9	99.1	0.0	0.0	*	0.4	0.4	0.4	2.4	2.4
30-40	2.2	97.8	0.0	0.2	10	0.8	0.6	0.6	3.0	3.0
40-50	5.5	94.5	0.1	0.4	30	1.3	1.0	1.0	4.4	4.5
50-75	12.4	87.6	0.2	2.4	100	2.0	3.9	3.8	7.1	7.2
75-100	21.4	78.6	0.3	4.9	280	3.0	5.4	5.4	9.8	10.1
100-200	33.7	66.3	0.6	21.5	720	3.3	21.5	21.5	14.3	14.8
200-500	63.7	36.3	1.0	27.9	2,400	3.7	24.9	25.0	20.5	21.3
500-1,000	82.5	17.5	1.0	8.7	5,260	2.7	10.7	10.6	26.9	27.7
More than 1,000	90.1	9.9	1.8	34.1	43,050	3.7	30.8	30.9	32.7	33.8
All	17.5	82.5	0.7	100.0	630	3.3	100.0	100.0	17.0	17.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,180	2.3	5,820	0.1	140	0.0	5,680	0.1	2.4
10-20	5,680	11.0	17,490	1.7	190	0.1	17,300	2.0	1.1
20-30	6,100	11.8	27,360	2.9	650	0.4	26,700	3.4	2.4
30-40	5,260	10.2	38,640	3.5	1,160	0.6	37,480	4.1	3.0
40-50	4,710	9.1	49,620	4.0	2,180	1.0	47,430	4.6	4.4
50-75	7,920	15.4	67,910	9.3	4,820	3.9	63,090	10.4	7.1
75-100	5,670	11.0	96,020	9.4	9,400	5.4	86,620	10.2	9.8
100-200	9,800	19.0	151,870	25.6	21,680	21.5	130,190	26.5	14.3
200-500	3,800	7.4	316,780	20.7	64,930	24.9	251,850	19.8	20.5
500-1,000	540	1.0	727,290	6.7	195,910	10.7	531,380	5.9	26.9
More than 1,000	260	0.5	3,610,250	16.1	1,178,650	30.8	2,431,600	13.0	32.7
All	51,570	100.0	112,670	100.0	19,170	100.0	93,500	100.0	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* 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 as of December 21, 2022. Table shows the tax benefit of the itemized deductions for state and local income, sales, and real estate 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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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.