

**Table T23-0082**  
**Tax Benefit of the Itemized Deduction for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2023 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	0.1	5.6	5.6
10-20	0.1	99.9	0.0	0.0	0	0.0	0.2	0.2	3.2	3.2
20-30	0.3	99.7	0.0	0.0	*	0.1	0.4	0.4	3.7	3.7
30-40	0.7	99.3	0.0	0.1	*	0.1	0.8	0.8	5.7	5.7
40-50	1.8	98.2	0.0	0.3	10	0.1	1.2	1.2	8.2	8.2
50-75	4.0	96.1	0.0	1.7	20	0.2	4.2	4.1	11.7	11.7
75-100	8.1	91.9	0.1	4.3	60	0.4	5.3	5.3	14.3	14.3
100-200	15.2	84.8	0.1	24.3	160	0.6	20.8	20.9	17.7	17.8
200-500	28.5	71.5	0.2	39.6	460	0.7	30.5	30.5	22.1	22.2
500-1,000	55.0	45.0	0.3	18.0	1,410	0.8	12.1	12.1	25.7	25.9
More than 1,000	77.4	22.6	0.1	11.6	2,390	0.3	24.3	24.2	30.6	30.7
All	9.3	90.7	0.1	100.0	130	0.5	100.0	100.0	19.9	20.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 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	7,100	3.8	5,720	0.2	320	0.1	5,400	0.2	5.6
10-20	19,750	10.7	15,770	1.4	500	0.2	15,270	1.7	3.2
20-30	19,490	10.5	25,660	2.2	940	0.4	24,720	2.7	3.7
30-40	16,740	9.0	35,920	2.7	2,030	0.8	33,890	3.1	5.7
40-50	14,180	7.7	46,220	2.9	3,800	1.2	42,420	3.3	8.2
50-75	25,390	13.7	63,540	7.1	7,400	4.2	56,140	7.8	11.7
75-100	18,900	10.2	89,310	7.4	12,760	5.3	76,560	8.0	14.3
100-200	36,680	19.8	145,300	23.5	25,740	20.8	119,560	24.1	17.7
200-500	21,040	11.4	297,030	27.5	65,570	30.5	231,460	26.8	22.1
500-1,000	3,110	1.7	683,410	9.4	175,690	12.1	507,720	8.7	25.7
More than 1,000	1,180	0.6	3,053,900	15.8	934,520	24.3	2,119,380	13.7	30.6
All	185,290	100.0	122,650	100.0	24,450	100.0	98,200	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of Sep 6, 2023. Table shows the tax benefit of the deduction for state and local 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 T23-0082**  
**Tax Benefit of the Itemized Deduction for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2023 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	7.2	7.2
10-20	0.1	99.9	0.0	0.0	0	0.0	1.1	1.1	5.1	5.1
20-30	0.4	99.6	0.0	0.1	*	0.0	2.0	2.0	7.0	7.0
30-40	1.0	99.0	0.0	0.3	*	0.1	2.8	2.8	9.4	9.4
40-50	2.6	97.4	0.0	0.7	10	0.2	3.6	3.6	11.4	11.4
50-75	5.6	94.4	0.0	3.8	20	0.3	11.0	10.9	14.3	14.4
75-100	11.5	88.5	0.1	8.8	90	0.6	12.0	12.0	17.4	17.5
100-200	27.4	72.6	0.3	40.4	320	1.1	29.0	29.1	21.5	21.7
200-500	56.0	44.0	0.5	34.8	1,010	1.4	18.6	18.7	24.5	24.9
500-1,000	68.0	32.0	0.4	7.4	1,730	0.9	6.4	6.4	29.2	29.4
More than 1,000	81.3	18.7	0.1	3.7	2,310	0.2	13.0	12.9	33.3	33.4
All	8.1	91.9	0.2	100.0	100	0.8	100.0	100.0	18.8	18.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 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	5,920	6.3	5,770	0.5	410	0.2	5,350	0.6	7.2
10-20	16,060	17.0	15,680	3.9	800	1.1	14,880	4.6	5.1
20-30	13,480	14.3	25,480	5.3	1,790	2.0	23,690	6.1	7.0
30-40	10,110	10.7	35,940	5.7	3,360	2.8	32,580	6.3	9.4
40-50	8,300	8.8	46,210	6.0	5,280	3.6	40,930	6.5	11.4
50-75	14,580	15.5	63,450	14.4	9,100	11.0	54,350	15.2	14.3
75-100	9,340	9.9	88,900	12.9	15,460	12.0	73,440	13.1	17.4
100-200	11,780	12.5	138,370	25.4	29,710	29.0	108,660	24.5	21.5
200-500	3,160	3.4	289,810	14.2	71,030	18.6	218,780	13.2	24.5
500-1,000	390	0.4	675,190	4.1	196,870	6.4	478,310	3.6	29.2
More than 1,000	150	0.2	3,209,730	7.3	1,068,640	13.0	2,141,080	6.0	33.3
All	94,250	100.0	68,180	100.0	12,790	100.0	55,390	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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

(1) Calendar year. Baseline is the law currently in place as of Sep 6, 2023. Table shows the tax benefit of the deduction for state and local 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 T23-0082**  
**Tax Benefit of the Itemized Deduction for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2023 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	0.1	0.0	0.0	3.1	3.1
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	3.3	3.3
20-30	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	2.3	2.3
30-40	*	**	0.0	0.0	0	0.0	0.1	0.1	2.2	2.2
40-50	0.2	99.8	0.0	0.0	*	0.0	0.2	0.2	3.2	3.2
50-75	1.3	98.7	0.0	0.2	10	0.1	0.9	0.8	6.8	6.8
75-100	4.1	95.9	0.0	0.9	20	0.2	1.9	1.9	10.2	10.2
100-200	8.2	91.8	0.1	10.8	70	0.3	16.1	16.1	15.6	15.6
200-500	22.7	77.3	0.2	43.3	340	0.5	36.5	36.5	21.6	21.7
500-1,000	52.9	47.1	0.3	26.8	1,360	0.8	15.2	15.2	25.2	25.4
More than 1,000	76.8	23.2	0.1	17.9	2,430	0.3	28.9	28.9	30.2	30.3
All	12.3	87.7	0.1	100.0	210	0.5	100.0	100.0	21.2	21.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 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	740	1.1	4,770	0.0	150	0.0	4,630	0.0	3.1
10-20	1,690	2.6	15,890	0.2	520	0.0	15,370	0.2	3.3
20-30	2,800	4.3	26,230	0.5	610	0.1	25,620	0.6	2.3
30-40	3,160	4.8	35,910	0.8	800	0.1	35,100	1.0	2.2
40-50	3,040	4.7	46,340	1.0	1,480	0.2	44,860	1.2	3.2
50-75	5,860	9.0	63,950	2.7	4,330	0.9	59,630	3.1	6.8
75-100	6,310	9.7	90,020	4.0	9,190	1.9	80,820	4.6	10.2
100-200	20,580	31.5	150,580	21.9	23,460	16.1	127,120	23.5	15.6
200-500	16,940	26.0	299,200	35.8	64,530	36.5	234,680	35.7	21.6
500-1,000	2,640	4.0	684,250	12.8	172,090	15.2	512,170	12.1	25.2
More than 1,000	990	1.5	2,908,460	20.3	877,310	28.9	2,031,160	18.0	30.2
All	65,280	100.0	216,640	100.0	45,900	100.0	170,740	100.0	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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

(1) Calendar year. Baseline is the law currently in place as of Sep 6, 2023. Table shows the tax benefit of the deduction for state and local 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 T23-0082**  
**Tax Benefit of the Itemized Deduction for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2023 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	-13.3	-13.3
10-20	0.0	100.0	0.0	0.0	0	0.0	-1.9	-1.9	-13.8	-13.8
20-30	0.0	100.0	0.0	0.0	0	0.0	-3.7	-3.7	-10.5	-10.5
30-40	0.1	99.9	0.0	0.0	0	0.0	-1.9	-1.8	-3.6	-3.6
40-50	0.3	99.7	0.0	0.2	*	0.1	1.5	1.5	2.9	2.9
50-75	1.5	98.5	0.0	1.9	10	0.1	10.7	10.6	8.6	8.6
75-100	4.6	95.4	0.0	4.8	20	0.2	14.0	13.9	12.5	12.5
100-200	14.8	85.2	0.2	46.3	170	0.7	39.6	39.7	17.7	17.8
200-500	40.9	59.1	0.3	36.9	690	1.1	20.4	20.5	22.9	23.1
500-1,000	57.1	42.9	0.3	5.6	1,490	0.8	4.5	4.5	28.4	28.6
More than 1,000	84.2	15.8	0.1	4.3	2,580	0.2	16.8	16.7	31.4	31.4
All	4.8	95.2	0.1	100.0	60	0.6	100.0	100.0	13.0	13.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 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	380	1.7	6,750	0.2	-900	-0.2	7,650	0.2	-13.3
10-20	1,830	8.2	16,390	1.8	-2,270	-1.9	18,660	2.3	-13.8
20-30	2,990	13.3	25,930	4.5	-2,730	-3.7	28,660	5.8	-10.5
30-40	3,170	14.1	35,850	6.6	-1,300	-1.9	37,140	7.9	-3.6
40-50	2,510	11.2	46,120	6.8	1,340	1.5	44,780	7.5	2.9
50-75	4,370	19.5	63,160	16.1	5,420	10.7	57,750	16.9	8.6
75-100	2,790	12.4	89,040	14.5	11,110	14.0	77,920	14.6	12.5
100-200	3,570	15.9	139,060	29.0	24,640	39.6	114,420	27.4	17.7
200-500	720	3.2	275,760	11.6	63,070	20.4	212,700	10.2	22.9
500-1,000	50	0.2	689,450	2.0	195,760	4.5	493,680	1.7	28.4
More than 1,000	20	0.1	5,410,770	7.0	1,696,520	16.8	3,714,250	5.5	31.4
All	22,450	100.0	76,260	100.0	9,880	100.0	66,380	100.0	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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

(1) Calendar year. Baseline is the law currently in place as of Sep 6, 2023. Table shows the tax benefit of the deduction for state and local 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 T23-0082**  
**Tax Benefit of the Itemized Deduction for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2023 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	0.0	0.0	0.0	-14.2	-14.2
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.4	-0.4	-14.5	-14.5
20-30	0.1	99.9	0.0	0.0	0	0.0	-0.6	-0.6	-9.5	-9.5
30-40	0.2	99.8	0.0	0.0	0	0.0	-0.3	-0.3	-3.1	-3.1
40-50	0.5	99.5	0.0	0.1	*	0.1	0.2	0.2	2.6	2.6
50-75	1.5	98.5	0.0	0.4	10	0.1	1.8	1.8	8.2	8.2
75-100	4.4	95.6	0.0	1.2	30	0.2	2.7	2.7	12.0	12.0
100-200	10.0	90.0	0.1	13.0	100	0.4	16.6	16.6	17.0	17.0
200-500	28.2	71.8	0.2	43.5	430	0.6	35.3	35.3	22.3	22.4
500-1,000	58.4	41.6	0.3	25.9	1,570	0.9	15.3	15.4	25.9	26.1
More than 1,000	79.0	21.0	0.1	15.9	2,550	0.3	29.1	29.1	30.5	30.6
All	11.1	88.9	0.1	100.0	190	0.5	100.0	100.0	20.8	20.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 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	600	1.2	6,910	0.1	-980	0.0	7,890	0.1	-14.2
10-20	2,840	5.5	16,350	0.5	-2,360	-0.4	18,710	0.8	-14.5
20-30	4,400	8.6	26,050	1.3	-2,480	-0.6	28,540	1.8	-9.5
30-40	4,610	9.0	35,970	1.9	-1,110	-0.3	37,080	2.4	-3.1
40-50	3,570	7.0	46,070	1.9	1,190	0.2	44,880	2.3	2.6
50-75	6,350	12.4	63,580	4.6	5,230	1.8	58,360	5.3	8.2
75-100	4,670	9.1	89,510	4.7	10,750	2.7	78,770	5.2	12.0
100-200	12,080	23.5	149,460	20.3	25,360	16.6	124,100	21.3	17.0
200-500	9,760	19.0	299,420	32.9	66,640	35.3	232,790	32.3	22.3
500-1,000	1,590	3.1	687,190	12.3	177,800	15.3	509,380	11.5	25.9
More than 1,000	600	1.2	2,926,550	19.8	893,690	29.1	2,032,860	17.3	30.5
All	51,340	100.0	173,110	100.0	35,920	100.0	137,190	100.0	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

\* 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 the law currently in place as of Sep 6, 2023. Table shows the tax benefit of the deduction for state and local 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 T23-0082**  
**Tax Benefit of the Itemized Deduction for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 <sup>1</sup>**  
**Detail Table - Older Adults**

Expanded Cash Income Level (thousands of 2023 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	2.1	2.1
10-20	0.1	99.9	0.0	0.0	0	0.0	0.1	0.1	1.1	1.1
20-30	0.3	99.7	0.0	0.1	0	0.1	0.4	0.4	2.4	2.4
30-40	0.7	99.3	0.0	0.2	*	0.1	0.7	0.7	2.9	2.9
40-50	1.7	98.3	0.0	0.6	10	0.3	1.0	1.0	3.9	3.9
50-75	4.8	95.2	0.0	3.5	20	0.5	3.5	3.5	6.2	6.3
75-100	8.2	91.8	0.1	7.8	60	0.7	5.1	5.1	8.8	8.9
100-200	13.0	87.1	0.1	28.5	120	0.7	20.7	20.8	13.1	13.2
200-500	23.0	77.0	0.2	31.8	360	0.7	24.0	24.0	18.7	18.8
500-1,000	44.5	55.5	0.2	14.2	1,030	0.6	10.9	10.9	24.0	24.1
More than 1,000	74.7	25.4	0.1	13.4	2,130	0.2	32.9	32.8	30.7	30.8
All	6.9	93.1	0.1	100.0	80	0.5	100.0	100.0	15.8	15.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 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	1,010	2.0	5,600	0.1	120	0.0	5,490	0.1	2.1
10-20	5,500	11.0	16,330	1.7	170	0.1	16,160	2.0	1.1
20-30	6,010	12.0	25,570	2.9	620	0.4	24,950	3.4	2.4
30-40	5,350	10.7	36,030	3.6	1,050	0.7	34,980	4.2	2.9
40-50	4,760	9.5	46,240	4.2	1,800	1.0	44,440	4.7	3.9
50-75	7,490	15.0	62,950	8.9	3,920	3.5	59,040	9.9	6.2
75-100	5,460	10.9	89,050	9.2	7,840	5.1	81,210	9.9	8.8
100-200	9,330	18.6	141,670	24.9	18,570	20.7	123,100	25.7	13.1
200-500	3,640	7.3	294,820	20.2	55,080	24.0	239,730	19.5	18.7
500-1,000	560	1.1	674,440	7.2	161,690	10.9	512,750	6.5	24.0
More than 1,000	260	0.5	3,494,070	16.9	1,072,510	32.9	2,421,560	13.9	30.7
All	50,090	100.0	105,810	100.0	16,690	100.0	89,120	100.0	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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

Note: Tax units in which either the primary individual (or secondary individual in a married couple) is age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of Sep 6, 2023. Table shows the tax benefit of the deduction for state and local 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.