

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile, 2009¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate (Percent) ⁵	
	With Tax Benefit	Without Tax Benefit				Change due to Deduction	With Deduction
Lowest Quintile	1.6	98.4	0.0	0.1	5	0.0	-0.2
Second Quintile	10.0	90.0	0.3	1.4	67	-0.2	8.0
Middle Quintile	32.8	67.2	0.9	7.4	396	-0.8	14.7
Fourth Quintile	56.8	43.2	1.6	16.7	1,049	-1.3	17.4
Top Quintile	83.3	16.7	3.0	74.4	5,347	-2.3	22.4
All	31.6	68.4	2.0	100.0	1,082	-1.6	18.1
Addendum							
80-90	77.2	22.8	2.3	15.9	2,248	-1.8	19.4
90-95	88.6	11.4	3.1	14.0	4,140	-2.4	20.9
95-99	90.5	9.5	3.1	19.2	6,884	-2.3	22.6
Top 1 Percent	89.9	10.1	3.7	25.4	35,964	-2.6	26.0
Top 0.1 Percent	95.5	4.5	4.4	12.6	177,849	-3.0	28.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.8

Proposal: 3.8

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,792, 40% \$38,213, 60% \$65,692, 80% \$104,318, 90% \$150,433, 95% \$203,190, 99% \$522,025, 99.9% \$2,131,606.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile, 2009¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	1.6	98.4	0.0	0.1	5	-26.5	0.0	-0.1	0.0	-0.2
Second Quintile	10.0	90.0	0.3	1.4	67	2.9	0.2	4.1	-0.2	8.0
Middle Quintile	32.8	67.2	0.9	7.4	396	5.0	0.4	12.1	-0.8	14.7
Fourth Quintile	56.8	43.2	1.6	16.7	1,049	6.8	0.3	20.0	-1.3	17.4
Top Quintile	83.3	16.7	3.0	74.4	5,347	9.2	-0.9	63.7	-2.3	22.4
All	31.6	68.4	2.0	100.0	1,082	8.0	0.0	100.0	-1.6	18.1
Addendum										
80-90	77.2	22.8	2.3	15.9	2,248	8.7	-0.1	14.6	-1.8	19.4
90-95	88.6	11.4	3.1	14.0	4,140	10.3	-0.3	10.7	-2.4	20.9
95-99	90.5	9.5	3.1	19.2	6,884	9.3	-0.2	16.4	-2.3	22.6
Top 1 Percent	89.9	10.1	3.7	25.4	35,964	9.1	-0.3	22.1	-2.6	26.0
Top 0.1 Percent	95.5	4.5	4.4	12.6	177,849	9.7	-0.2	10.2	-3.0	28.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	37,398	24.8	11,139	-18	11,158	-0.2	4.0	5.0	0.0
Second Quintile	33,701	22.3	28,130	2,326	25,804	8.3	9.2	10.5	3.9
Middle Quintile	30,402	20.1	50,928	7,859	43,069	15.4	14.9	15.7	11.7
Fourth Quintile	25,999	17.2	83,030	15,462	67,568	18.6	20.8	21.1	19.7
Top Quintile	22,729	15.1	234,071	57,852	176,219	24.7	51.3	48.1	64.6
All	150,979	100.0	68,631	13,486	55,145	19.7	100.0	100.0	100.0
Addendum									
80-90	11,510	7.6	122,728	25,993	96,735	21.2	13.6	13.4	14.7
90-95	5,519	3.7	173,553	40,353	133,200	23.3	9.2	8.8	10.9
95-99	4,546	3.0	298,384	74,247	224,137	24.9	13.1	12.2	16.6
Top 1 Percent	1,154	0.8	1,380,494	394,662	985,832	28.6	15.4	13.7	22.4
Top 0.1 Percent	116	0.1	5,859,810	1,826,871	4,032,939	31.2	6.6	5.6	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.8

Proposal: 3.8

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,792, 40% \$38,213, 60% \$65,692, 80% \$104,318, 90% \$150,433, 95% \$203,190, 99% \$522,025, 99.9% \$2,131,606.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	0.5	99.5	0.0	0.0	1	-0.1	-0.1	-1.0	0.0	-5.7
Second Quintile	8.1	91.9	0.2	0.8	40	2.6	0.1	2.5	-0.2	5.9
Middle Quintile	26.4	73.6	0.7	4.9	270	4.3	0.4	9.6	-0.6	13.4
Fourth Quintile	49.4	50.6	1.3	14.3	799	6.1	0.4	19.1	-1.1	16.9
Top Quintile	76.4	23.6	3.0	80.1	4,380	9.1	-0.8	69.7	-2.2	22.4
All	31.6	68.4	2.0	100.0	1,082	8.0	0.0	100.0	-1.6	18.1
Addendum										
80-90	69.1	30.9	2.3	17.5	1,890	8.5	-0.1	16.5	-1.8	19.6
90-95	80.3	19.7	3.0	15.2	3,309	9.7	-0.2	12.3	-2.3	21.2
95-99	87.2	12.8	3.1	20.9	5,842	9.3	-0.3	17.7	-2.3	22.4
Top 1 Percent	89.4	10.6	3.6	26.5	30,981	9.1	-0.3	23.2	-2.6	25.8
Top 0.1 Percent	94.9	5.1	4.4	13.1	154,894	9.7	-0.2	10.7	-3.0	28.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	30,811	20.4	10,429	-594	11,023	-5.7	3.1	4.1	-0.9
Second Quintile	30,805	20.4	25,498	1,547	23,951	6.1	7.6	8.9	2.3
Middle Quintile	29,640	19.6	45,048	6,323	38,725	14.0	12.9	13.8	9.2
Fourth Quintile	29,116	19.3	72,752	13,061	59,692	18.0	20.4	20.9	18.7
Top Quintile	29,857	19.8	195,312	48,112	147,200	24.6	56.3	52.8	70.6
All	150,979	100.0	68,631	13,486	55,145	19.7	100.0	100.0	100.0
Addendum									
80-90	15,099	10.0	104,284	22,345	81,939	21.4	15.2	14.9	16.6
90-95	7,518	5.0	145,101	34,031	111,070	23.5	10.5	10.0	12.6
95-99	5,846	3.9	254,000	62,601	191,399	24.7	14.3	13.4	18.0
Top 1 Percent	1,395	0.9	1,205,141	342,140	863,000	28.4	16.2	14.5	23.4
Top 0.1 Percent	138	0.1	5,155,011	1,601,327	3,553,684	31.1	6.9	5.9	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.8

Proposal: 3.8

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	0.7	99.3	0.0	0.0	1	0.5	0.0	0.6	0.0	2.6
Second Quintile	6.4	93.6	0.2	1.2	31	1.8	0.3	5.1	-0.2	8.9
Middle Quintile	17.4	82.6	0.6	5.1	153	3.0	0.6	12.9	-0.5	15.1
Fourth Quintile	40.4	59.6	1.4	16.4	596	5.7	0.4	21.4	-1.1	18.9
Top Quintile	71.1	28.9	3.2	77.3	3,002	9.2	-1.3	59.9	-2.4	23.2
All	22.9	77.1	1.8	100.0	606	7.3	0.0	100.0	-1.5	18.6
Addendum										
80-90	63.4	36.7	2.6	21.0	1,542	8.6	-0.3	17.5	-2.0	21.4
90-95	75.4	24.6	3.4	17.5	2,625	10.0	-0.4	12.4	-2.5	22.6
95-99	84.4	15.6	3.4	20.5	4,484	10.3	-0.5	14.0	-2.5	22.1
Top 1 Percent	88.8	11.2	3.5	18.4	20,218	8.3	-0.2	16.0	-2.5	27.4
Top 0.1 Percent	94.9	5.2	4.3	8.4	101,677	8.4	-0.1	7.2	-2.9	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	15,928	24.4	7,691	198	7,493	2.6	4.5	5.5	0.6
Second Quintile	14,749	22.6	19,388	1,755	17,633	9.1	10.6	12.1	4.8
Middle Quintile	13,104	20.1	32,811	5,106	27,705	15.6	15.9	16.8	12.3
Fourth Quintile	10,889	16.7	52,452	10,488	41,964	20.0	21.1	21.2	21.1
Top Quintile	10,176	15.6	127,722	32,594	95,128	25.5	48.1	44.8	61.2
All	65,239	100.0	41,404	8,314	33,090	20.1	100.0	100.0	100.0
Addendum									
80-90	5,386	8.3	76,418	17,889	58,529	23.4	15.2	14.6	17.8
90-95	2,627	4.0	104,693	26,299	78,394	25.1	10.2	9.5	12.7
95-99	1,804	2.8	177,218	43,596	133,622	24.6	11.8	11.2	14.5
Top 1 Percent	359	0.6	817,131	243,949	573,182	29.9	10.9	9.5	16.2
Top 0.1 Percent	33	0.1	3,560,360	1,213,096	2,347,265	34.1	4.3	3.5	7.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-6.8
Second Quintile	10.1	89.9	0.2	0.4	46	2.9	0.1	1.1	-0.1	4.7
Middle Quintile	33.2	66.8	0.7	3.6	355	4.8	0.2	6.3	-0.6	12.0
Fourth Quintile	54.1	45.9	1.2	12.0	875	5.9	0.4	17.0	-1.0	15.8
Top Quintile	79.4	20.6	2.9	84.1	5,159	9.0	-0.7	75.9	-2.2	22.1
All	45.3	54.7	2.1	100.0	1,850	8.2	0.0	100.0	-1.7	18.8
Addendum										
80-90	72.4	27.6	2.1	16.1	2,060	8.2	0.0	16.1	-1.7	18.8
90-95	82.8	17.2	2.8	15.2	3,679	9.5	-0.2	12.9	-2.2	20.6
95-99	88.5	11.5	3.0	22.4	6,495	9.0	-0.2	20.2	-2.2	22.5
Top 1 Percent	89.5	10.5	3.6	30.3	34,246	9.2	-0.3	26.8	-2.6	25.4
Top 0.1 Percent	95.0	5.0	4.4	14.9	169,541	10.0	-0.2	12.1	-3.0	27.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	6,690	11.2	13,760	-937	14,697	-6.8	1.4	1.9	-0.5
Second Quintile	8,457	14.2	32,925	1,600	31,326	4.9	4.2	5.1	1.0
Middle Quintile	11,153	18.7	58,474	7,391	51,083	12.6	9.9	10.9	6.1
Fourth Quintile	15,150	25.4	88,068	14,781	73,287	16.8	20.3	21.2	16.6
Top Quintile	18,010	30.2	236,078	57,324	178,754	24.3	64.5	61.4	76.6
All	59,744	100.0	110,299	22,561	87,737	20.5	100.0	100.0	100.0
Addendum									
80-90	8,649	14.5	122,710	25,073	97,637	20.4	16.1	16.1	16.1
90-95	4,572	7.7	169,474	38,593	130,881	22.8	11.8	11.4	13.1
95-99	3,811	6.4	292,035	72,051	219,984	24.7	16.9	16.0	20.4
Top 1 Percent	979	1.6	1,330,820	372,391	958,429	28.0	19.8	17.9	27.1
Top 0.1 Percent	97	0.2	5,602,474	1,703,072	3,899,402	30.4	8.3	7.2	12.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	0.3	99.7	0.0	0.0	0	0.0	-1.5	-16.1	0.0	-14.8
Second Quintile	8.8	91.2	0.2	3.6	47	4.9	0.3	6.7	-0.2	3.1
Middle Quintile	34.4	65.6	0.9	18.4	372	5.2	1.3	32.8	-0.8	13.9
Fourth Quintile	59.8	40.2	2.0	31.2	1,166	8.3	0.2	33.9	-1.6	17.9
Top Quintile	76.4	23.6	3.3	46.9	3,735	9.8	-0.4	42.7	-2.4	22.5
All	19.9	80.1	1.2	100.0	403	9.0	0.0	100.0	-1.1	10.6
Addendum										
80-90	71.2	28.8	3.0	19.1	2,312	9.7	-0.1	17.6	-2.3	21.2
90-95	85.2	14.8	3.7	9.0	3,722	10.9	-0.2	7.3	-2.7	22.3
95-99	87.3	12.7	3.4	9.6	6,315	10.7	-0.2	8.0	-2.6	21.8
Top 1 Percent	92.2	7.8	3.4	9.2	26,894	8.4	0.1	9.9	-2.4	26.3
Top 0.1 Percent	94.5	5.5	3.8	4.1	129,603	8.5	0.0	4.3	-2.6	28.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	7,886	33.7	13,176	-1,956	15,132	-14.8	11.5	15.0	-14.7
Second Quintile	7,129	30.4	29,467	950	28,516	3.2	23.3	25.6	6.5
Middle Quintile	4,664	19.9	48,386	7,091	41,295	14.7	25.1	24.2	31.5
Fourth Quintile	2,524	10.8	71,741	13,990	57,751	19.5	20.1	18.3	33.6
Top Quintile	1,185	5.1	153,000	38,187	114,813	25.0	20.1	17.1	43.1
All	23,435	100.0	38,440	4,483	33,957	11.7	100.0	100.0	100.0
Addendum									
80-90	781	3.3	101,698	23,902	77,796	23.5	8.8	7.6	17.8
90-95	229	1.0	135,764	34,047	101,717	25.1	3.5	2.9	7.4
95-99	144	0.6	243,422	59,282	184,140	24.4	3.9	3.3	8.1
Top 1 Percent	32	0.1	1,118,475	320,582	797,892	28.7	4.0	3.2	9.8
Top 0.1 Percent	3	0.0	4,909,652	1,518,758	3,390,894	30.9	1.6	1.3	4.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	0.3	99.7	0.0	0.0	0	0.0	-0.3	-3.7	0.0	-17.5
Second Quintile	11.5	88.6	0.2	0.9	61	6.3	0.0	1.4	-0.2	2.7
Middle Quintile	42.9	57.1	1.0	7.1	490	5.7	0.5	12.0	-0.8	13.5
Fourth Quintile	70.0	30.0	1.7	17.7	1,344	7.5	0.4	22.1	-1.4	17.4
Top Quintile	91.6	8.4	3.5	74.3	6,894	9.9	-0.6	68.1	-2.6	23.7
All	39.6	60.4	2.2	100.0	1,465	9.2	0.0	100.0	-1.8	17.4
Addendum										
80-90	88.9	11.1	3.1	19.0	3,451	10.6	-0.3	16.2	-2.4	20.4
90-95	93.6	6.4	3.6	14.4	5,277	11.0	-0.2	11.8	-2.7	21.8
95-99	95.4	4.6	3.4	18.0	8,836	9.3	0.0	17.6	-2.5	24.3
Top 1 Percent	94.3	5.7	4.1	22.9	44,771	9.3	0.0	22.5	-2.8	27.4
Top 0.1 Percent	96.5	3.5	4.5	10.6	210,815	9.7	-0.1	10.0	-3.1	28.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	10,679	21.9	14,136	-2,476	16,612	-17.5	3.7	5.4	-3.4
Second Quintile	10,452	21.4	33,788	976	32,812	2.9	8.7	10.5	1.3
Middle Quintile	10,394	21.3	60,328	8,659	51,669	14.4	15.5	16.4	11.6
Fourth Quintile	9,395	19.3	95,703	17,995	77,708	18.8	22.2	22.3	21.7
Top Quintile	7,700	15.8	264,258	69,426	194,832	26.3	50.2	45.8	68.7
All	48,765	100.0	83,132	15,962	67,169	19.2	100.0	100.0	100.0
Addendum									
80-90	3,928	8.1	142,540	32,577	109,963	22.9	13.8	13.2	16.4
90-95	1,955	4.0	195,504	47,919	147,585	24.5	9.4	8.8	12.0
95-99	1,451	3.0	353,516	94,776	258,740	26.8	12.7	11.5	17.7
Top 1 Percent	366	0.8	1,583,826	479,234	1,104,592	30.3	14.3	12.3	22.5
Top 0.1 Percent	36	0.1	6,844,819	2,183,309	4,661,510	31.9	6.1	5.1	10.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0332
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Lowest Quintile	0.0	100.0	0.0	0.0	0	-0.1	0.0	0.0	0.0	0.2
Second Quintile	0.1	99.9	0.0	0.0	0	0.1	0.1	0.9	0.0	1.8
Middle Quintile	8.1	91.9	0.1	0.9	50	3.7	0.1	2.1	-0.1	3.3
Fourth Quintile	34.5	65.5	0.7	8.7	414	6.6	0.2	11.3	-0.6	8.8
Top Quintile	61.6	38.4	2.3	90.4	3,628	8.8	-0.4	85.5	-1.8	19.1
All	22.5	77.5	1.5	100.0	936	8.3	0.0	100.0	-1.3	14.2
Addendum										
80-90	51.4	48.6	1.3	12.3	1,087	8.1	0.0	12.7	-1.1	13.0
90-95	61.1	39.0	1.9	13.0	2,103	8.9	-0.1	12.1	-1.6	16.1
95-99	75.3	24.7	2.2	24.1	4,114	8.7	-0.1	22.9	-1.8	18.7
Top 1 Percent	86.0	14.0	3.4	41.0	26,062	9.0	-0.3	37.8	-2.5	24.9
Top 0.1 Percent	94.7	5.3	4.7	22.1	145,314	10.3	-0.4	17.5	-3.2	28.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	4,518	15.9	10,241	17	10,225	0.2	2.2	2.7	0.0
Second Quintile	6,908	24.3	21,365	394	20,971	1.9	7.2	8.3	0.9
Middle Quintile	4,712	16.6	39,436	1,354	38,082	3.4	9.0	10.3	2.0
Fourth Quintile	5,606	19.8	67,390	6,322	61,068	9.4	18.3	19.6	11.1
Top Quintile	6,619	23.3	197,494	41,353	156,141	20.9	63.4	59.3	85.9
All	28,390	100.0	72,658	11,221	61,436	15.4	100.0	100.0	100.0
Addendum									
80-90	3,007	10.6	95,095	13,449	81,647	14.1	13.9	14.1	12.7
90-95	1,640	5.8	133,885	23,592	110,294	17.6	10.7	10.4	12.2
95-99	1,554	5.5	230,630	47,155	183,475	20.5	17.4	16.3	23.0
Top 1 Percent	418	1.5	1,059,787	289,995	769,792	27.4	21.5	18.5	38.1
Top 0.1 Percent	40	0.1	4,494,318	1,411,104	3,083,214	31.4	8.8	7.2	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.