

Table T12-0244
Distribution of Itemized Deductions
All Tax Units
by Income Percentile, 2011¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 -\$15,000		\$15,000 -\$25,000		\$25,000 -\$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	41,270	497	1.2	12,217	52.1	8,034	29.0	12,112	14.7	18,846	3.2	34,315	1.1	63,417
Second Quintile	35,594	3,223	9.1	13,668	36.2	7,946	34.6	12,433	22.7	18,834	6.2	31,629	0.4	69,188
Middle Quintile	31,326	9,350	29.8	15,583	23.1	8,048	36.0	12,514	30.2	18,642	9.9	31,386	0.7	65,534
Fourth Quintile	26,007	14,701	56.5	19,671	7.7	7,907	27.3	12,963	46.8	19,136	16.6	32,108	1.7	74,036
Top Quintile	22,603	19,373	85.7	37,673	2.0	7,737	10.8	13,336	34.9	19,929	38.9	33,956	13.4	118,437
All	157,683	47,144	29.9	25,769	10.8	7,969	22.8	12,828	36.6	19,352	23.6	33,297	6.2	113,130
Addendum														
80-90	11,448	9,020	78.8	23,498	2.9	7,871	16.4	13,403	46.5	19,705	31.3	31,994	3.0	64,713
90-95	5,556	5,011	90.2	28,936	1.3	7,627	8.4	13,191	35.7	20,294	48.1	33,655	6.4	66,643
95-99	4,476	4,253	95.0	43,208	1.2	7,202	4.0	13,158	17.3	20,326	50.1	36,488	27.4	75,851
Top 1 Percent	1,123	1,089	96.9	173,670	0.5	7,709	1.7	12,910	3.9	19,807	15.9	38,947	78.0	213,408
Top 0.1 Percent	115	112	97.5	774,971	0.2	6,829	0.8	13,046	1.0	19,701	2.9	38,863	95.0	813,930

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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

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

(3) The 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 2012 dollars): 20% \$19,006; 40% \$37,837; 60% \$63,483; 80% \$106,321; 90% \$147,145; 95% \$204,691; 99% \$495,833; 99.9% \$2,367,304.

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

Table T12-0244
Distribution of Itemized Deductions
All Tax Units
by Income Percentile Adjusted for Family Size, 2011¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 - \$15,000		\$15,000 - \$25,000		\$25,000 - \$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	33,853	144	0.4	12,895	47.7	7,954	25.7	12,040	19.8	19,549	6.9	31,197	0.0	N/A
Second Quintile	32,721	2,369	7.2	15,090	24.8	8,109	36.1	12,605	31.5	18,828	7.2	31,814	0.5	64,277
Middle Quintile	31,182	7,231	23.2	16,925	17.7	7,954	34.1	12,731	35.0	18,918	12.2	31,058	0.9	79,342
Fourth Quintile	29,524	14,261	48.3	18,851	12.9	8,029	27.0	12,814	41.5	19,117	17.3	32,219	1.3	66,922
Top Quintile	29,519	23,140	78.4	33,968	5.7	7,841	15.2	12,974	34.7	19,709	32.8	33,944	11.6	117,341
All	157,683	47,144	29.9	25,769	10.8	7,969	22.8	12,828	36.6	19,352	23.6	33,297	6.2	113,130
Addendum														
80-90	14,837	10,355	69.8	21,819	7.4	7,931	21.3	12,956	42.2	19,511	26.6	32,423	2.5	64,341
90-95	7,523	6,160	81.9	25,848	5.9	7,733	14.7	13,028	38.0	19,919	35.5	33,423	6.0	67,959
95-99	5,792	5,308	91.6	37,672	3.5	7,713	7.1	12,956	23.6	19,995	44.4	35,700	21.3	74,579
Top 1 Percent	1,367	1,317	96.4	152,502	1.1	7,424	2.2	12,889	5.2	19,933	21.6	38,095	69.8	204,718
Top 0.1 Percent	137	133	97.3	684,788	0.3	7,282	1.0	12,853	1.5	19,562	3.9	37,978	93.2	732,423

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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

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

(3) The 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 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

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

Table T12-0244
Distribution of Itemized Deductions
Single Tax Units
by Income Percentile Adjusted for Family Size, 2011 ¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 - \$15,000		\$15,000 - \$25,000		\$25,000 - \$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	20,626	107	0.5	12,597	51.9	7,765	23.2	11,804	19.8	20,505	5.1	34,777	0.0	N/A
Second Quintile	17,541	929	5.3	12,108	49.7	7,958	30.2	12,434	16.2	17,811	3.2	33,278	0.7	64,247
Middle Quintile	13,858	2,145	15.5	12,705	45.9	7,812	32.5	12,222	15.2	19,183	5.9	31,757	0.5	70,338
Fourth Quintile	11,309	4,370	38.6	13,720	36.8	8,068	34.2	12,188	22.0	18,622	6.4	31,935	0.7	62,955
Top Quintile	9,164	6,439	70.3	24,871	17.3	8,090	25.5	12,493	32.6	19,275	17.8	33,401	6.7	119,211
All	72,966	13,990	19.2	18,581	30.2	7,998	29.6	12,329	25.4	19,036	11.4	33,014	3.5	113,697
Addendum														
80-90	4,890	2,929	59.9	16,659	21.9	8,121	33.0	12,448	33.3	18,974	10.4	32,187	1.4	77,335
90-95	2,299	1,763	76.7	19,546	17.8	8,054	25.5	12,501	36.7	19,345	16.7	32,601	3.3	73,006
95-99	1,640	1,431	87.2	28,690	10.3	8,054	15.0	12,672	31.7	19,762	31.1	33,821	11.9	77,010
Top 1 Percent	335	317	94.4	113,202	2.9	7,745	3.9	12,658	8.5	20,323	32.8	37,422	51.9	189,881
Top 0.1 Percent	30	29	97.3	524,720	1.0	7,524	1.4	12,215	1.4	20,826	7.9	37,320	88.3	590,491

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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

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

(3) The 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 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

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

Table T12-0244
Distribution of Itemized Deductions
Married Tax Units Filing Jointly
by Income Percentile Adjusted for Family Size, 2011 ¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 - \$15,000		\$15,000 - \$25,000		\$25,000 - \$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	5,718	1	0.0	11,595	0.4	1,506	99.6	11,629	0.0	N/A	0.0	N/A	0.0	N/A
Second Quintile	7,827	773	9.9	19,114	0.0	N/A	33.5	13,219	52.3	19,023	13.6	31,725	0.7	65,160
Middle Quintile	12,129	3,416	28.2	19,769	0.0	9,800	32.3	13,273	49.3	18,915	17.2	31,119	1.2	69,172
Fourth Quintile	15,082	8,104	53.7	21,819	0.1	5,144	21.5	13,422	53.3	19,204	23.5	32,258	1.6	67,669
Top Quintile	18,690	15,330	82.0	38,105	0.1	7,368	10.6	13,495	36.1	19,901	39.4	34,040	13.8	116,293
All	59,764	27,624	46.2	30,527	0.1	7,058	17.1	13,400	43.2	19,480	31.3	33,421	8.3	112,539
Addendum														
80-90	8,926	6,627	74.2	24,234	0.0	7,028	16.0	13,477	47.2	19,722	34.1	32,476	2.8	61,616
90-95	4,890	4,112	84.1	28,685	0.0	7,172	9.8	13,600	39.2	20,127	43.8	33,521	7.2	66,800
95-99	3,900	3,645	93.5	41,382	0.4	7,442	3.9	13,380	20.6	20,173	49.7	36,090	25.3	74,004
Top 1 Percent	973	946	97.2	163,644	0.4	7,204	1.7	13,030	4.1	19,694	17.8	38,498	76.1	204,770
Top 0.1 Percent	99	96	97.3	723,092	0.1	5,960	0.8	13,212	1.4	19,206	2.7	38,566	95.0	759,916

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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(3) The 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 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

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

Table T12-0244
Distribution of Itemized Deductions
Head of Household Tax Units
by Income Percentile Adjusted for Family Size, 2011 ¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 - \$15,000		\$15,000 - \$25,000		\$25,000 - \$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	7,275	29	0.4	15,038	24.8	9,747	35.8	12,655	24.5	16,739	14.9	26,745	0.0	N/A
Second Quintile	6,922	605	8.7	14,893	15.3	9,243	49.9	12,277	29.5	19,313	5.3	31,187	0.0	N/A
Middle Quintile	4,539	1,431	31.5	16,826	13.7	9,233	42.0	12,329	33.0	18,718	10.6	30,234	0.7	141,681
Fourth Quintile	2,581	1,467	56.8	18,773	8.0	9,340	35.5	12,721	38.7	19,318	17.0	32,302	0.7	72,854
Top Quintile	1,197	941	78.6	29,598	6.1	8,570	18.3	12,810	32.4	19,188	33.7	34,118	9.6	94,561
All	22,580	4,473	19.8	19,877	10.5	9,189	35.9	12,500	34.2	19,094	16.9	32,567	2.5	96,769
Addendum														
80-90	752	557	74.0	22,410	7.3	8,995	22.8	12,587	36.3	18,850	29.0	32,098	4.5	60,629
90-95	237	192	80.9	27,708	3.2	8,098	15.9	13,558	35.0	20,225	39.0	34,235	6.9	70,292
95-99	174	161	92.5	37,682	6.0	7,305	8.3	13,182	20.9	19,139	45.7	37,975	19.1	77,542
Top 1 Percent	34	32	93.2	126,404	3.3	6,414	2.5	13,431	6.6	19,344	21.1	39,222	66.5	174,814
Top 0.1 Percent	3	3	96.1	524,175	1.2	8,928	2.2	12,827	3.6	17,707	4.5	38,837	88.4	589,571

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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

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

(3) The 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 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

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

Table T12-0244
Distribution of Itemized Deductions
Tax Units with Children
by Income Percentile Adjusted for Family Size, 2011 ¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 - \$15,000		\$15,000 - \$25,000		\$25,000 - \$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	10,403	33	0.3	14,169	33.3	8,939	31.8	12,654	21.7	16,739	13.2	26,745	0.0	N/A
Second Quintile	10,481	1,164	11.1	16,679	11.2	8,741	39.4	12,654	40.0	18,883	9.0	32,453	0.4	61,756
Middle Quintile	9,971	4,043	40.6	18,848	5.6	8,321	34.8	12,864	42.8	18,996	15.6	30,869	1.2	82,260
Fourth Quintile	9,846	6,838	69.4	21,533	2.3	7,890	21.5	13,195	50.5	19,318	24.3	32,268	1.5	63,023
Top Quintile	8,596	7,894	91.8	40,480	0.8	7,924	7.8	13,316	29.1	20,256	45.7	34,406	16.6	106,797
All	49,481	19,972	40.4	28,183	2.9	8,269	19.9	13,032	39.8	19,491	30.1	33,404	7.3	102,862
Addendum														
80-90	4,504	3,954	87.8	26,251	0.8	8,651	11.8	13,329	40.1	20,129	43.3	32,580	4.0	60,710
90-95	1,984	1,879	94.7	33,292	0.8	7,234	5.3	13,402	27.6	20,474	54.6	34,714	11.7	67,612
95-99	1,676	1,641	97.9	47,691	1.2	7,294	2.8	13,006	10.7	20,840	49.4	37,541	35.9	73,674
Top 1 Percent	432	419	97.1	178,748	0.2	7,862	1.2	13,189	3.1	19,157	12.6	39,462	82.9	208,702
Top 0.1 Percent	41	40	97.5	794,175	0.1	7,499	0.8	13,126	0.9	19,296	1.9	38,560	96.3	823,911

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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(3) The 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 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

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

Table T12-0244
Distribution of Itemized Deductions
Elderly Tax Units
by Income Percentile Adjusted for Family Size, 2011¹

Income Percentile ^{2,3}	All Tax Units ⁴ (thousands)	Tax Units that Itemize Deductions												
		Tax Units			Tax Units with Itemized Deductions:									
		Number (thousands)	Percent of All in Income Range	Average Amount Deducted (\$)	Less than \$10,000		\$10,000 - \$15,000		\$15,000 - \$25,000		\$25,000 - \$50,000		Greater than \$50,000	
					Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)	Percentage of Itemizers	Average Deduction (\$)
Lowest Quintile	5,064	0	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Second Quintile	8,652	13	0.1	12,496	48.7	7,860	39.1	13,086	0.3	17,158	11.9	29,441	0.0	N/A
Middle Quintile	8,092	550	6.8	16,745	19.0	8,408	33.8	12,955	33.4	18,596	13.0	30,228	0.7	85,924
Fourth Quintile	6,336	2,095	33.1	20,418	11.3	8,657	25.2	13,145	42.7	19,043	17.5	32,422	3.2	71,421
Top Quintile	5,835	3,770	64.6	37,193	7.1	8,365	16.1	13,222	37.6	19,505	26.6	34,101	12.6	143,240
All	34,009	6,428	18.9	29,927	9.6	8,479	20.6	13,153	38.8	19,272	22.5	33,476	8.5	133,973
Addendum														
80-90	2,856	1,537	53.8	21,523	8.9	8,321	21.2	13,089	47.1	19,298	19.7	33,033	3.1	77,373
90-95	1,456	931	64.0	25,028	8.9	8,639	18.2	13,580	37.8	19,604	28.2	33,135	7.0	72,460
95-99	1,203	996	82.8	35,518	4.5	8,090	10.2	13,109	31.6	19,846	35.8	34,958	17.9	84,021
Top 1 Percent	320	306	95.6	158,491	1.7	7,556	3.3	12,619	8.1	19,816	26.4	37,468	60.5	242,008
Top 0.1 Percent	33	32	97.7	767,382	0.3	7,816	0.5	12,627	1.6	20,431	5.8	37,817	91.9	832,582

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year.

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