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**Table T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	5.9
10-20	0.0	0	0.1	181	0.0	0.0	0	0.0	4.3
20-30	0.0	0	1.3	579	0.0	0.2	8	0.0	9.4
30-40	0.0	0	3.0	631	-0.1	0.5	19	0.1	14.1
40-50	0.0	0	5.1	869	-0.1	0.9	45	0.1	16.8
50-75	0.0	0	9.9	1,196	-0.2	4.6	119	0.2	19.7
75-100	0.0	0	13.9	1,796	-0.4	5.6	250	0.3	22.5
100-200	0.0	0	18.1	2,719	-0.5	15.6	491	0.4	25.8
200-500	0.0	0	32.5	5,801	-0.9	16.2	1,886	0.7	30.6
500-1,000	0.0	0	68.6	15,118	-2.3	12.9	10,375	1.5	36.1
More than 1,000	0.0	0	76.2	69,133	-2.5	43.4	52,658	1.5	41.3
All	0.0	0	8.3	5,188	-0.7	100.0	429	0.6	25.9

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

Number of AMT Taxpayers (millions). Baseline: 26.9

Proposal: 23.7

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal caps itemized deductions other than charitable contributions at \$12,500 for single tax units, \$25,000 for joint tax units, and \$18,750 for head of household tax units. The cap is effective 01/01/13, and the dollar values are indexed for inflation after 2013. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	5.9
10-20	0.0	0.1	0.0	0.0	0	0.0	0.0	0.5	0.0	4.3
20-30	0.0	1.3	0.0	0.2	8	0.3	0.0	1.4	0.0	9.4
30-40	0.0	3.0	-0.1	0.5	19	0.4	-0.1	2.8	0.1	14.1
40-50	0.0	5.1	-0.1	0.9	45	0.6	-0.1	3.5	0.1	16.8
50-75	0.0	9.9	-0.2	4.6	119	1.0	-0.1	10.4	0.2	19.7
75-100	0.0	13.9	-0.4	5.6	250	1.2	-0.1	9.7	0.3	22.5
100-200	0.0	18.1	-0.5	15.6	491	1.4	-0.2	23.6	0.4	25.8
200-500	0.0	32.5	-0.9	16.2	1,886	2.2	0.0	16.0	0.7	30.6
500-1,000	0.0	68.6	-2.3	12.9	10,375	4.3	0.1	6.6	1.5	36.1
More than 1,000	0.0	76.2	-2.5	43.4	52,658	3.7	0.4	25.4	1.5	41.3
All	0.0	8.3	-0.7	100.0	429	2.2	0.0	100.0	0.6	25.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2012 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	13,758	8.6	5,491	0.6	322	0.1	5,169	0.8	5.9
10-20	22,829	14.2	15,580	2.8	662	0.5	14,917	3.6	4.3
20-30	19,028	11.9	25,863	3.9	2,434	1.5	23,429	4.7	9.4
30-40	17,708	11.1	36,613	5.2	5,150	2.9	31,463	5.9	14.1
40-50	14,571	9.1	46,902	5.4	7,812	3.6	39,090	6.1	16.7
50-75	26,865	16.8	63,716	13.6	12,456	10.5	51,260	14.7	19.6
75-100	15,478	9.7	90,823	11.2	20,222	9.8	70,601	11.6	22.3
100-200	21,848	13.6	136,192	23.6	34,705	23.7	101,488	23.6	25.5
200-500	5,910	3.7	288,460	13.5	86,469	16.0	201,991	12.7	30.0
500-1,000	854	0.5	693,862	4.7	240,210	6.4	453,652	4.1	34.6
More than 1,000	567	0.4	3,536,837	15.9	1,406,313	25.0	2,130,524	12.9	39.8
All	160,282	100.0	78,595	100.0	19,933	100.0	58,662	100.0	25.4

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

Number of AMT Taxpayers (millions). Baseline: 26.9

Proposal: 23.7

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal caps itemized deductions other than charitable contributions at \$12,500 for single tax units, \$25,000 for joint tax units, and \$18,750 for head of household tax units. The cap is effective 01/01/13, and the dollar values are indexed for inflation after 2013. For a description of TPC's current law and current policy baselines, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	8.9
10-20	0.0	0.2	0.0	0.0	0	0.0	-0.1	2.4	0.0	7.8
20-30	0.0	2.2	-0.1	0.7	12	0.4	-0.1	4.7	0.1	12.7
30-40	0.0	4.4	-0.1	1.4	31	0.5	-0.2	7.4	0.1	16.4
40-50	0.0	8.4	-0.2	2.5	75	0.8	-0.2	8.2	0.2	19.9
50-75	0.0	18.7	-0.5	11.4	226	1.5	-0.2	20.0	0.4	23.8
75-100	0.0	33.3	-1.0	11.7	651	2.7	0.0	11.8	0.7	27.4
100-200	0.0	49.1	-1.8	26.5	1,704	4.4	0.3	16.7	1.3	30.3
200-500	0.0	63.9	-2.6	16.9	5,008	4.9	0.2	9.5	1.7	36.4
500-1,000	0.0	68.9	-3.2	6.9	13,797	5.2	0.1	3.7	2.0	39.9
More than 1,000	0.0	76.1	-3.1	22.0	62,666	4.1	0.2	14.8	1.8	44.7
All	0.0	9.1	-0.9	100.0	284	2.7	0.0	100.0	0.7	24.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2012 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	10,507	14.6	5,427	1.8	483	0.7	4,944	2.1	8.9
10-20	15,568	21.6	15,496	7.6	1,201	2.5	14,295	9.2	7.8
20-30	11,176	15.5	25,685	9.1	3,244	4.8	22,441	10.4	12.6
30-40	9,526	13.2	36,575	11.0	5,984	7.6	30,591	12.0	16.4
40-50	6,840	9.5	46,685	10.1	9,208	8.4	37,477	10.6	19.7
50-75	10,274	14.3	63,117	20.4	14,778	20.2	48,339	20.5	23.4
75-100	3,678	5.1	90,100	10.4	24,017	11.8	66,083	10.0	26.7
100-200	3,188	4.4	133,751	13.4	38,821	16.5	94,930	12.5	29.0
200-500	690	1.0	292,471	6.4	101,337	9.3	191,134	5.5	34.7
500-1,000	103	0.1	699,403	2.3	265,480	3.6	433,923	1.9	38.0
More than 1,000	72	0.1	3,544,924	8.0	1,521,162	14.6	2,023,762	6.0	42.9
All	72,071	100.0	44,035	100.0	10,431	100.0	33,605	100.0	23.7

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

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal caps itemized deductions other than charitable contributions at \$12,500 for single tax units, \$25,000 for joint tax units, and \$18,750 for head of household tax units. The cap is effective 01/01/13, and the dollar values are indexed for inflation after 2013. For a description of TPC's current law and current policy baselines, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	7.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	5.7
30-40	0.0	0.3	0.0	0.0	1	0.0	0.0	0.6	0.0	9.6
40-50	0.0	0.8	0.0	0.0	4	0.1	0.0	1.1	0.0	11.5
50-75	0.0	3.0	-0.1	0.9	31	0.3	-0.1	5.4	0.1	15.6
75-100	0.0	6.8	-0.1	2.1	91	0.5	-0.1	8.4	0.1	20.4
100-200	0.0	11.8	-0.3	10.2	254	0.8	-0.3	26.8	0.2	24.9
200-500	0.0	27.8	-0.7	16.2	1,406	1.7	-0.1	19.3	0.5	29.8
500-1,000	0.0	68.5	-2.2	16.3	9,837	4.2	0.2	8.0	1.4	35.6
More than 1,000	0.0	76.4	-2.4	54.2	50,108	3.7	0.5	30.0	1.4	40.8
All	0.0	8.8	-0.7	100.0	706	2.0	0.0	100.0	0.5	27.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2012 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	1,225	2.0	4,634	0.1	328	0.0	4,305	0.1	7.1
10-20	2,482	4.0	16,145	0.5	248	0.0	15,897	0.7	1.5
20-30	3,253	5.3	26,193	1.0	1,495	0.2	24,699	1.3	5.7
30-40	3,949	6.4	36,813	1.8	3,541	0.6	33,272	2.2	9.6
40-50	4,568	7.4	47,297	2.6	5,418	1.1	41,879	3.2	11.5
50-75	12,103	19.6	64,376	9.5	10,036	5.5	54,340	11.0	15.6
75-100	10,130	16.4	91,232	11.3	18,532	8.5	72,700	12.3	20.3
100-200	17,635	28.5	136,887	29.5	33,851	27.2	103,036	30.4	24.7
200-500	5,043	8.2	287,748	17.8	84,289	19.3	203,458	17.2	29.3
500-1,000	725	1.2	692,769	6.1	236,712	7.8	456,057	5.5	34.2
More than 1,000	473	0.8	3,483,115	20.2	1,371,047	29.5	2,112,068	16.7	39.4
All	61,905	100.0	132,067	100.0	35,517	100.0	96,550	100.0	26.9

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

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal caps itemized deductions other than charitable contributions at \$12,500 for single tax units, \$25,000 for joint tax units, and \$18,750 for head of household tax units. The cap is effective 01/01/13, and the dollar values are indexed for inflation after 2013. For a description of TPC's current law and current policy baselines, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-9.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.7	0.0	-6.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	3.3
30-40	0.0	1.3	0.0	0.4	3	0.1	-0.1	9.2	0.0	11.9
40-50	0.0	3.5	-0.1	2.4	22	0.3	-0.1	12.1	0.1	16.6
50-75	0.0	8.0	-0.2	13.5	89	0.7	-0.2	28.5	0.1	20.6
75-100	0.0	11.8	-0.3	10.3	193	0.9	-0.1	16.4	0.2	23.6
100-200	0.0	30.6	-0.8	27.2	817	2.4	0.2	17.1	0.6	27.0
200-500	0.0	43.2	-1.5	15.9	3,084	3.6	0.1	6.6	1.1	30.8
500-1,000	0.0	72.6	-2.4	7.4	10,985	4.7	0.1	2.4	1.6	35.0
More than 1,000	0.0	67.9	-2.4	22.9	48,515	3.9	0.2	8.9	1.5	39.3
All	0.0	4.1	-0.3	100.0	110	1.5	0.0	100.0	0.3	17.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2012 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	1,905	8.0	6,415	1.2	-595	-0.6	7,010	1.6	-9.3
10-20	4,539	19.1	15,554	6.8	-1,054	-2.7	16,608	8.7	-6.8
20-30	4,290	18.1	26,064	10.7	860	2.1	25,203	12.5	3.3
30-40	3,808	16.0	36,456	13.3	4,343	9.3	32,112	14.2	11.9
40-50	2,797	11.8	46,855	12.6	7,756	12.2	39,098	12.7	16.6
50-75	3,923	16.5	63,261	23.8	12,970	28.7	50,290	22.8	20.5
75-100	1,387	5.8	90,105	12.0	21,023	16.4	69,082	11.1	23.3
100-200	866	3.7	131,590	11.0	34,736	17.0	96,854	9.7	26.4
200-500	134	0.6	290,035	3.7	86,177	6.5	203,859	3.2	29.7
500-1,000	17	0.1	697,882	1.2	233,420	2.3	464,462	0.9	33.5
More than 1,000	12	0.1	3,314,596	3.9	1,253,841	8.7	2,060,755	2.9	37.8
All	23,746	100.0	43,843	100.0	7,468	100.0	36,375	100.0	17.0

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

\* Less than 0.05

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

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**Table T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-11.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-9.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.7
30-40	0.0	1.1	0.0	0.1	3	0.1	0.0	1.5	0.0	11.0
40-50	0.0	2.6	-0.1	0.3	19	0.3	0.0	2.4	0.0	15.7
50-75	0.0	5.9	-0.1	2.3	70	0.6	-0.1	8.1	0.1	19.4
75-100	0.0	8.4	-0.2	3.2	129	0.6	-0.1	9.9	0.1	22.2
100-200	0.0	13.1	-0.3	11.1	286	0.8	-0.3	26.9	0.2	25.9
200-500	0.0	29.2	-0.7	16.1	1,494	1.7	0.0	18.4	0.5	30.2
500-1,000	0.0	75.6	-2.5	17.5	11,194	4.7	0.2	7.5	1.6	35.7
More than 1,000	0.0	78.9	-2.5	49.4	51,069	3.9	0.5	25.8	1.5	40.5
All	0.0	7.5	-0.7	100.0	504	2.0	0.0	100.0	0.5	26.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2012 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	2,529	5.0	5,929	0.3	-692	-0.1	6,620	0.5	-11.7
10-20	5,460	10.7	15,660	1.7	-1,481	-0.6	17,140	2.5	-9.5
20-30	5,227	10.3	25,991	2.7	443	0.2	25,548	3.6	1.7
30-40	5,001	9.8	36,549	3.7	4,026	1.6	32,523	4.4	11.0
40-50	4,223	8.3	46,968	4.0	7,366	2.4	39,602	4.5	15.7
50-75	8,572	16.8	64,230	11.0	12,372	8.2	51,857	11.9	19.3
75-100	6,412	12.6	91,213	11.7	20,160	10.0	71,054	12.2	22.1
100-200	9,954	19.5	137,109	27.2	35,211	27.2	101,898	27.3	25.7
200-500	2,772	5.4	288,339	15.9	85,623	18.4	202,716	15.1	29.7
500-1,000	401	0.8	692,814	5.5	236,038	7.3	456,776	4.9	34.1
More than 1,000	249	0.5	3,372,806	16.7	1,313,903	25.3	2,058,903	13.7	39.0
All	50,995	100.0	98,292	100.0	25,287	100.0	73,004	100.0	25.7

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

\* Less than 0.05

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

(1) Calendar year. Baseline is current law. Proposal caps itemized deductions other than charitable contributions at \$12,500 for single tax units, \$25,000 for joint tax units, and \$18,750 for head of household tax units. The cap is effective 01/01/13, and the dollar values are indexed for inflation after 2013. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T12-0292**  
**Cap Itemized Deductions Other Than Charitable Contributions at \$25,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.8
20-30	0.0	0.1	0.0	0.0	0	0.1	0.0	0.6	0.0	2.9
30-40	0.0	0.4	0.0	0.1	2	0.1	0.0	1.5	0.0	5.5
40-50	0.0	2.9	-0.1	0.8	29	0.8	0.0	2.2	0.1	7.5
50-75	0.0	6.5	-0.2	4.8	98	1.4	-0.1	8.1	0.2	11.6
75-100	0.0	9.8	-0.2	4.3	181	1.2	-0.1	8.1	0.2	16.6
100-200	0.0	13.1	-0.5	16.0	525	1.8	-0.1	20.1	0.4	21.8
200-500	0.0	21.2	-0.9	16.3	1,777	2.1	0.0	18.1	0.6	30.5
500-1,000	0.0	49.9	-1.4	8.4	6,178	2.5	0.0	7.8	0.9	36.9
More than 1,000	0.0	71.4	-2.5	49.4	50,804	3.5	0.4	33.2	1.4	42.9
All	0.0	5.0	-0.6	100.0	358	2.3	0.0	100.0	0.5	21.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2012 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	1,763	4.9	5,956	0.4	102	0.0	5,854	0.5	1.7
10-20	6,759	18.6	15,952	4.0	131	0.2	15,821	5.0	0.8
20-30	4,929	13.6	25,739	4.7	750	0.7	24,989	5.8	2.9
30-40	4,354	12.0	36,653	5.9	2,010	1.6	34,643	7.1	5.5
40-50	3,514	9.7	46,902	6.1	3,501	2.2	43,400	7.2	7.5
50-75	6,388	17.6	63,256	15.0	7,234	8.2	56,021	16.8	11.4
75-100	3,121	8.6	89,803	10.4	14,718	8.1	75,085	11.0	16.4
100-200	3,950	10.9	134,735	19.7	28,894	20.2	105,840	19.6	21.5
200-500	1,190	3.3	289,039	12.8	86,226	18.2	202,813	11.3	29.8
500-1,000	177	0.5	692,539	4.5	249,154	7.8	443,385	3.7	36.0
More than 1,000	126	0.4	3,539,630	16.6	1,466,142	32.8	2,073,487	12.3	41.4
All	36,302	100.0	74,274	100.0	15,553	100.0	58,721	100.0	20.9

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

\* Less than 0.05

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. Proposal caps itemized deductions other than charitable contributions at \$12,500 for single tax units, \$25,000 for joint tax units, and \$18,750 for head of household tax units. The cap is effective 01/01/13, and the dollar values are indexed for inflation after 2013. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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.