

Table T12-0418
Deductible Charitable Contributions by Cash Income Level, 2013¹
Baseline: Current Policy

Cash Income Level ^{2,3}	All Tax Units (thousands)	Number of Tax Units (thousands)	Deductible Charitable Contributions (\$ millions)	Tax Units that Itemize Deductions						
				Charitable Contribution Deduction in Excess of:						
				\$50,000		\$50,000 Less Taxes Paid Deduction		\$50,000 Less All Other Itemized Deductions		
				Amount (\$ millions)	Percent of Contributions	Amount (\$ millions)	Percent of Contributions	Amount (\$ millions)	Percent of Contributions	
Less than 10	16,041	0	0	0	0.0	0	0.0	0	0.0	
10-20	24,243	480	452	0	0.0	0	0.0	0	0.1	
20-30	19,317	1,179	1,322	0	0.0	0	0.0	4	0.3	
30-40	17,482	2,303	3,031	0	0.0	0	0.0	7	0.2	
40-50	13,879	3,135	4,616	0	0.0	0	0.0	9	0.2	
50-75	25,633	10,058	17,911	1	0.0	5	0.0	165	0.9	
75-100	14,610	8,495	19,487	0	0.0	9	0.0	337	1.7	
100-200	20,204	16,141	51,141	103	0.2	373	0.7	2,313	4.5	
200-500	4,780	4,575	28,062	1,577	5.6	3,617	12.9	9,178	32.7	
500-1,000	728	704	10,701	2,679	25.0	6,721	62.8	8,493	79.4	
More than 1,000	433	414	43,691	34,801	79.7	42,446	97.2	43,052	98.5	
All	158,260	47,483	180,414	39,162	21.7	53,172	29.5	63,558	35.2	
Addendum⁴										
AGI above \$250K	3,075	2,941	67,391	38,565	57.2	51,666	76.7	57,024	84.6	
AGI above \$500K	965	914	51,084	36,602	71.7	47,301	92.6	49,036	96.0	
AGI above \$1m	368	346	41,320	33,678	81.5	40,395	97.8	40,843	98.8	

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. Dependents are excluded from the analysis. 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.

(4) Adjusted gross income (AGI) values shown are for married couples filing a joint return (MFJ); the thresholds for single tax units are 80 percent of the MFJ amounts and the thresholds for heads of household are 90 percent of the MFJ amounts. The AGI thresholds are expressed in 2009 dollars.