

Table T13-0088
Number of Tax Units Subject to the Overall Limitation on Itemized Deductions (Pease)
By Cash Income Level, 2013¹

Cash Income Level (thousands of 2012 dollars) ²	All Tax Units (thousands)	Tax Units that Itemize		Tax Units Affected by Pease		Tax Units Affected by the 80 Percent Limitation		
		Number (thousands)	Percent of All Tax Units	Number (thousands)	Percent of All Tax Units	Number (thousands) ³	Percent of All Tax Units	Percent of Tax Units Affected by Pease
Less than 10	16,041	0	0.0	0	0.0	0	0.0	0.0
10-20	24,243	504	2.1	0	0.0	0	0.0	0.0
20-30	19,317	1,246	6.5	0	0.0	0	0.0	0.0
30-40	17,482	2,378	13.6	0	0.0	0	0.0	0.0
40-50	13,879	3,259	23.5	0	0.0	0	0.0	0.0
50-75	25,633	10,097	39.4	0	0.0	0	0.0	0.0
75-100	14,610	8,561	58.6	0	0.0	0	0.0	0.0
100-200	20,204	15,847	78.4	8	0.0	0	0.0	0.0
200-500	4,780	4,468	93.5	908	19.0	3	0.1	0.4
500-1,000	728	687	94.3	680	93.4	9	1.2	1.3
More than 1,000	433	403	93.0	402	92.8	32	7.3	7.8
All	158,260	47,449	30.0	1,997	1.3	44	0.0	2.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Calendar year.

(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) The Pease limitation is equal to the lesser of a) 3 percent of the amount by which adjusted gross income (AGI) exceeds \$250,000 (\$300,000 for married couples filing jointly), and b) 80 percent of the value of eligible itemized deductions. This column shows the number of tax units that are subject to the 80 percent limit.