

Table T13-0267
Tax Benefit of the Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2015 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.7	99.3	0.0	0.1	1	0.2	0.7	0.7	3.1	3.2
Second Quintile	5.7	94.3	0.0	0.8	11	0.4	3.9	3.9	8.4	8.4
Middle Quintile	23.2	76.8	0.1	5.0	82	0.9	10.4	10.3	14.0	14.1
Fourth Quintile	48.2	51.8	0.3	13.0	258	1.4	17.4	17.4	17.0	17.2
Top Quintile	79.3	20.7	0.8	81.1	1,838	2.2	67.3	67.5	25.6	26.1
All	25.1	74.9	0.5	100.0	321	1.8	100.0	100.0	19.7	20.0
Addendum										
80-90	71.7	28.3	0.4	11.9	540	1.7	12.7	12.7	19.1	19.5
90-95	83.4	16.6	0.6	11.2	1,023	2.1	9.8	9.8	20.9	21.4
95-99	90.4	9.6	0.7	18.8	2,116	2.3	15.1	15.2	24.3	24.8
Top 1 Percent	90.4	9.6	1.2	39.2	17,433	2.4	29.7	29.9	33.9	34.7
Top 0.1 Percent	92.7	7.3	1.5	21.7	94,157	2.7	15.0	15.1	36.1	37.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	43,476	26.5	15,006	4.5	471	0.7	14,535	5.4	3.1	
Second Quintile	36,374	22.2	37,120	9.2	3,116	3.9	34,004	10.5	8.4	
Middle Quintile	32,412	19.8	66,179	14.6	9,242	10.4	56,937	15.7	14.0	
Fourth Quintile	26,575	16.2	111,245	20.2	18,926	17.4	92,318	20.8	17.0	
Top Quintile	23,244	14.2	326,417	51.7	83,488	67.3	242,929	47.9	25.6	
All	163,798	100.0	89,591	100.0	17,610	100.0	71,982	100.0	19.7	
Addendum										
80-90	11,605	7.1	165,125	13.1	31,611	12.7	133,515	13.1	19.1	
90-95	5,784	3.5	232,934	9.2	48,779	9.8	184,155	9.0	20.9	
95-99	4,669	2.9	384,081	12.2	93,214	15.1	290,868	11.5	24.3	
Top 1 Percent	1,185	0.7	2,135,597	17.2	722,818	29.7	1,412,778	14.2	33.9	
Top 0.1 Percent	121	0.1	9,836,226	8.1	3,552,729	15.0	6,283,497	6.5	36.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.7

* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the deduction for charitable contributions. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash 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 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,942; 95% \$271,750; 99% \$641,453; 99.9% \$3,329,195.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0267
Tax Benefit of the Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.3	99.7	0.0	0.1	0	0.1	1.8	1.7	4.8	4.8
Second Quintile	3.2	96.8	0.0	1.0	5	0.2	6.1	6.0	8.9	9.0
Middle Quintile	10.6	89.4	0.1	3.7	24	0.4	12.7	12.6	13.8	13.9
Fourth Quintile	31.0	69.0	0.2	15.3	124	1.0	21.5	21.4	18.7	18.8
Top Quintile	62.0	38.0	0.7	80.0	854	1.9	57.7	58.0	25.8	26.3
All	14.7	85.3	0.3	100.0	123	1.4	100.0	100.0	18.7	19.0
Addendum										
80-90	52.9	47.1	0.4	16.4	329	1.6	14.5	14.5	21.2	21.5
90-95	67.3	32.8	0.5	13.3	527	1.6	11.1	11.1	23.1	23.5
95-99	78.2	21.8	0.7	18.1	1,168	2.0	12.2	12.3	24.4	24.9
Top 1 Percent	83.4	16.6	1.2	32.2	9,898	2.2	19.9	20.1	34.9	35.7
Top 0.1 Percent	88.0	12.0	1.5	18.8	58,176	2.4	10.6	10.7	38.3	39.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	21,755	29.2	11,102	6.8	536	1.8	10,566	8.0	4.8	
Second Quintile	17,975	24.1	25,209	12.8	2,252	6.1	22,957	14.3	8.9	
Middle Quintile	14,155	19.0	43,007	17.2	5,950	12.7	37,058	18.2	13.8	
Fourth Quintile	11,194	15.0	68,398	21.6	12,759	21.5	55,638	21.6	18.7	
Top Quintile	8,551	11.5	173,382	41.8	44,806	57.7	128,576	38.1	25.8	
All	74,471	100.0	47,634	100.0	8,922	100.0	38,712	100.0	18.7	
Addendum										
80-90	4,540	6.1	99,929	12.8	21,196	14.5	78,733	12.4	21.2	
90-95	2,300	3.1	138,513	9.0	32,051	11.1	106,461	8.5	23.1	
95-99	1,415	1.9	234,702	9.4	57,320	12.2	177,382	8.7	24.4	
Top 1 Percent	297	0.4	1,273,527	10.7	444,661	19.9	828,866	8.5	34.9	
Top 0.1 Percent	30	0.0	6,221,613	5.2	2,379,547	10.6	3,842,066	3.9	38.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the deduction for charitable contributions. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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

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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 breaks are (in 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,942; 95% \$271,750; 99% \$641,453; 99.9% \$3,329,195.

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

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Table T13-0267
Tax Benefit of the Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.3	99.7	0.0	0.0	0	-0.1	-0.1	-0.1	-1.6	-1.6
Second Quintile	5.5	94.5	0.0	0.2	12	0.5	1.1	1.1	5.8	5.8
Middle Quintile	21.3	78.7	0.1	2.2	70	0.8	5.0	5.0	11.1	11.2
Fourth Quintile	46.9	53.1	0.2	9.0	228	1.3	14.2	14.1	15.4	15.6
Top Quintile	75.6	24.4	0.7	88.6	1,765	2.2	79.5	79.7	25.1	25.7
All	41.1	58.9	0.5	100.0	639	2.0	100.0	100.0	21.0	21.4
Addendum										
80-90	65.5	34.5	0.4	12.4	507	1.7	14.5	14.4	18.5	18.8
90-95	80.5	19.5	0.5	11.5	931	2.0	11.4	11.4	20.7	21.1
95-99	89.2	10.8	0.7	21.4	1,988	2.3	18.6	18.6	23.8	24.3
Top 1 Percent	91.5	8.5	1.2	43.3	16,426	2.4	35.1	35.3	33.4	34.2
Top 0.1 Percent	92.9	7.1	1.5	23.8	90,325	2.7	17.4	17.5	35.8	36.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,320	8.6	20,017	1.1	-322	-0.1	20,338	1.4	-1.6	
Second Quintile	8,306	13.3	44,644	3.9	2,595	1.1	42,049	4.6	5.8	
Middle Quintile	12,244	19.7	74,496	9.5	8,296	5.0	66,199	10.7	11.1	
Fourth Quintile	15,779	25.3	117,945	19.3	18,168	14.2	99,776	20.7	15.4	
Top Quintile	19,975	32.1	319,632	66.4	80,324	79.5	239,308	62.9	25.1	
All	62,259	100.0	154,563	100.0	32,404	100.0	122,159	100.0	21.0	
Addendum										
80-90	9,738	15.6	162,019	16.4	29,974	14.5	132,044	16.9	18.5	
90-95	4,912	7.9	226,498	11.6	46,828	11.4	179,670	11.6	20.7	
95-99	4,276	6.9	368,487	16.4	87,584	18.6	280,903	15.8	23.8	
Top 1 Percent	1,049	1.7	2,019,224	22.0	674,799	35.1	1,344,425	18.6	33.4	
Top 0.1 Percent	105	0.2	9,340,939	10.2	3,342,795	17.4	5,998,144	8.3	35.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the deduction for charitable contributions. For a description of TPC's current law baseline, 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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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 breaks are (in 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,942; 95% \$271,750; 99% \$641,453; 99.9% \$3,329,195.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0267
Tax Benefit of the Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.1	0	0.0	-9.9	-9.8	-8.9	-8.9
Second Quintile	5.0	95.0	0.0	3.5	10	0.7	7.6	7.5	3.6	3.6
Middle Quintile	23.1	76.9	0.1	19.2	80	1.0	29.4	29.3	12.4	12.5
Fourth Quintile	49.8	50.2	0.3	30.4	244	1.5	30.6	30.6	17.0	17.2
Top Quintile	72.7	27.3	0.6	46.9	879	1.7	42.2	42.2	24.3	24.7
All	15.1	84.9	0.2	100.0	87	1.6	100.0	100.0	10.9	11.1
Addendum										
80-90	67.4	32.6	0.5	17.5	516	1.9	14.5	14.5	20.4	20.8
90-95	75.4	24.6	0.5	7.1	679	1.7	6.4	6.4	21.7	22.1
95-99	91.8	8.2	0.5	9.0	1,202	1.7	8.5	8.5	24.4	24.8
Top 1 Percent	78.2	21.8	0.8	13.3	9,129	1.6	12.8	12.8	33.0	33.6
Top 0.1 Percent	81.4	18.6	1.0	7.1	53,385	1.8	6.2	6.2	35.4	36.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,977	33.2	18,688	12.1	-1,669	-9.9	20,358	14.8	-8.9	
Second Quintile	7,174	29.9	39,600	23.1	1,416	7.6	38,184	25.0	3.6	
Middle Quintile	4,992	20.8	63,863	25.9	7,916	29.4	55,947	25.5	12.4	
Fourth Quintile	2,595	10.8	93,366	19.7	15,850	30.6	77,516	18.4	17.0	
Top Quintile	1,112	4.6	209,928	19.0	50,900	42.2	159,028	16.2	24.3	
All	24,016	100.0	51,196	100.0	5,589	100.0	45,606	100.0	10.9	
Addendum										
80-90	707	2.9	134,514	7.7	27,475	14.5	107,039	6.9	20.4	
90-95	218	0.9	181,693	3.2	39,406	6.4	142,287	2.8	21.7	
95-99	156	0.7	297,476	3.8	72,576	8.5	224,901	3.2	24.4	
Top 1 Percent	30	0.1	1,718,596	4.2	567,535	12.8	1,151,060	3.2	33.0	
Top 0.1 Percent	3	0.0	8,467,773	1.9	2,997,198	6.2	5,470,574	1.4	35.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the deduction for charitable contributions. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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

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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 breaks are (in 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,942; 95% \$271,750; 99% \$641,453; 99.9% \$3,329,195.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0267
Tax Benefit of the Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.9	0.0	0.0	0	0.0	-2.0	-1.9	-10.2	-10.2
Second Quintile	6.1	93.9	0.0	0.7	13	0.8	1.6	1.6	3.7	3.8
Middle Quintile	29.7	70.3	0.2	5.2	104	1.1	9.0	9.0	12.3	12.4
Fourth Quintile	60.2	39.9	0.3	15.2	305	1.5	19.2	19.1	16.2	16.4
Top Quintile	85.7	14.3	0.7	78.9	1,848	2.0	71.9	72.0	25.4	25.9
All	34.1	66.0	0.4	100.0	402	1.9	100.0	100.0	18.6	18.9
Addendum										
80-90	80.4	19.6	0.5	14.8	677	1.9	14.2	14.2	19.0	19.4
90-95	88.8	11.2	0.6	13.2	1,255	2.2	10.9	11.0	21.1	21.6
95-99	94.5	5.5	0.7	18.7	2,275	2.1	16.2	16.2	24.5	25.0
Top 1 Percent	91.6	8.4	1.0	32.2	15,269	2.0	30.6	30.6	33.7	34.4
Top 0.1 Percent	93.4	6.6	1.2	16.6	84,283	2.2	14.3	14.3	35.9	36.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,705	20.9	19,909	3.6	-2,028	-2.0	21,937	4.8	-10.2	
Second Quintile	10,704	20.9	45,013	8.1	1,675	1.6	43,338	9.6	3.7	
Middle Quintile	10,325	20.2	78,905	13.7	9,699	9.0	69,206	14.7	12.3	
Fourth Quintile	10,260	20.0	128,289	22.1	20,729	19.2	107,561	22.8	16.2	
Top Quintile	8,772	17.1	357,823	52.7	90,815	71.9	267,008	48.3	25.4	
All	51,185	100.0	116,431	100.0	21,643	100.0	94,788	100.0	18.6	
Addendum										
80-90	4,493	8.8	184,229	13.9	35,076	14.2	149,153	13.8	19.0	
90-95	2,159	4.2	265,867	9.6	56,132	10.9	209,735	9.3	21.1	
95-99	1,687	3.3	434,749	12.3	106,340	16.2	328,409	11.4	24.5	
Top 1 Percent	434	0.9	2,314,347	16.9	780,389	30.6	1,533,958	13.7	33.7	
Top 0.1 Percent	41	0.1	10,844,639	7.4	3,888,850	14.3	6,955,788	5.8	35.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* 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. Table shows the tax benefit under current law of the deduction for charitable contributions. For a description of TPC's current law baseline, see

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(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 expanded cash income.

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Tax Benefit of the Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After- Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	0.7	0.7
Second Quintile	0.5	99.5	0.0	0.0	1	0.1	1.3	1.2	2.5	2.5
Middle Quintile	6.7	93.3	0.0	1.1	18	0.6	5.4	5.3	6.4	6.4
Fourth Quintile	31.3	68.7	0.2	7.4	166	1.6	13.1	13.0	12.1	12.3
Top Quintile	61.9	38.1	1.1	91.5	2,101	3.2	79.9	80.2	24.8	25.6
All	17.3	82.8	0.6	100.0	382	2.8	100.0	100.0	17.1	17.6
Addendum										
80-90	49.4	50.6	0.4	9.1	411	2.0	12.6	12.5	16.0	16.3
90-95	64.9	35.1	0.6	7.8	790	2.3	9.4	9.4	19.4	19.9
95-99	81.3	18.7	0.9	20.1	2,179	3.2	17.9	18.0	22.9	23.6
Top 1 Percent	89.6	10.4	2.0	54.6	22,490	3.9	39.9	40.3	34.2	35.6
Top 0.1 Percent	93.5	6.5	2.5	32.3	125,375	4.4	20.9	21.2	36.8	38.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,889	18.5	13,324	3.1	98	0.1	13,227	3.7	0.7	
Second Quintile	9,257	24.9	28,006	8.8	696	1.3	27,309	10.3	2.5	
Middle Quintile	8,322	22.4	51,350	14.5	3,271	5.4	48,079	16.4	6.4	
Fourth Quintile	6,310	17.0	86,346	18.5	10,480	13.1	75,866	19.6	12.1	
Top Quintile	6,185	16.7	262,957	55.1	65,159	79.9	197,798	50.0	24.8	
All	37,154	100.0	79,431	100.0	13,580	100.0	65,851	100.0	17.1	
Addendum										
80-90	3,136	8.4	126,807	13.5	20,250	12.6	106,557	13.7	16.0	
90-95	1,394	3.8	175,621	8.3	34,085	9.4	141,535	8.1	19.4	
95-99	1,310	3.5	301,905	13.4	69,095	17.9	232,810	12.5	22.9	
Top 1 Percent	345	0.9	1,707,337	19.9	584,619	39.9	1,122,718	15.8	34.2	
Top 0.1 Percent	37	0.1	7,836,971	9.7	2,882,346	20.9	4,954,626	7.4	36.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* 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. Table shows the tax benefit under current law of the deduction for charitable contributions. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash 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 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,942; 95% \$271,750; 99% \$641,453; 99.9% \$3,329,195.

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

(5) After-tax income is expanded 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 expanded cash income.