

Table T14-0071
Current Law Charitable Contribution Deduction
By Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units (thousands)	Tax Filers (thousands)	Itemizers with Charitable Contributions (thousands)	Charitable Contributions (millions of dollars)		Percentage of Itemizers	Itemizers With Charitable Contributions Over 2% of AGI			
				Total	Itemizers Only		Total Charitable Contributions		Charitable Contributions Over 2% of AGI	
							Share of All Contributions	Share of Contributions by Itemizers	Share of All Contributions	Share of Contributions by Itemizers
Less than 10	12,470	7,451	*	706	**	**	*	*	*	*
10-20	23,469	13,703	230	2,540	329	50.8	0.1	0.2	0.1	0.1
20-30	19,525	15,437	601	4,181	955	56.1	0.4	0.5	0.3	0.4
30-40	16,273	15,004	1,084	5,636	1,748	52.0	0.7	0.9	0.6	0.7
40-50	14,077	13,568	1,611	7,180	3,215	50.6	1.3	1.6	1.0	1.2
50-75	24,729	24,428	5,886	21,083	12,767	46.9	5.1	6.1	3.8	4.5
75-100	15,170	15,097	5,981	21,807	15,583	45.1	6.1	7.3	4.4	5.2
100-200	25,203	25,180	16,526	61,199	53,732	41.2	20.0	24.0	13.3	15.9
200-500	7,933	7,933	7,059	41,273	40,470	37.6	14.4	17.3	9.4	11.3
500-1,000	912	912	835	12,295	12,223	32.7	4.4	5.2	3.1	3.7
More than 1,000	450	450	411	48,025	47,941	30.5	19.3	23.1	15.9	19.0
All	161,868	140,731	40,225	226,376	188,983	43.0	72.0	86.2	51.8	62.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. 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>.