

**Table T14-0072**  
**Current Law Charitable Contribution Deduction**  
**By Expanded Cash Income Percentile, 2013 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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
<b>Lowest Quintile</b>	43,453	26,580	389	4,533	566	51.8	0.2	0.3	0.2	0.2
<b>Second Quintile</b>	36,220	32,593	2,280	12,148	3,923	52.5	1.6	2.0	1.3	1.5
<b>Third Quintile</b>	31,791	31,335	7,036	25,826	15,347	47.5	6.2	7.4	4.6	5.5
<b>Fourth Quintile</b>	25,913	25,835	12,156	43,845	33,904	43.8	13.1	15.7	9.1	10.9
<b>Top Quintile</b>	22,833	22,819	18,363	139,574	135,224	38.7	50.8	60.8	36.6	43.9
<b>All</b>	161,868	140,731	40,225	226,376	188,983	43.0	72.0	86.2	51.8	62.1
<b>Addendum</b>										
<b>80-90</b>	11,458	11,445	8,343	30,581	27,521	39.8	10.1	12.1	6.6	7.9
<b>90-95</b>	5,652	5,651	4,805	21,522	20,706	40.8	7.6	9.1	4.8	5.7
<b>95-99</b>	4,568	4,568	4,156	29,155	28,830	35.6	10.2	12.2	6.8	8.2
<b>Top 1 Percent</b>	1,155	1,155	1,059	58,316	58,167	31.8	22.9	27.4	18.4	22.1
<b>Top 0.1 Percent</b>	119	119	111	35,972	35,946	30.3	14.8	17.7	12.4	14.9

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>.

(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% \$23,570; 40% \$45,475; 60% \$76,234; 80% \$129,219; 90% \$181,498; 95% \$250,749; 99% \$548,452; 99.9% \$2,612,620.