

**Congress of the United States**  
JOINT COMMITTEE ON TAXATION  
Washington, DC 20515-6453

November 7, 2017

**MEMORANDUM**

**TO:**

**FROM:** Thomas A. Barthold

*T.A.B.*

**SUBJECT:** Charitable Contributions under H.R. 1

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This memorandum is in response to your request for data relating to the number of taxpayers who receive a deduction for charitable contributions under H.R. 1, the “Tax Cuts and Jobs Act of 2017.”

Under present law, a taxpayer who itemizes deductions may deduct charitable contributions. While H.R. 1 maintains charitable contributions as an itemized deduction, the bill increases the standard deduction and disallows certain other present-law itemized deductions. As a result, fewer taxpayers will itemize under H.R. 1 than under present law.

The following two tables contain a distribution by economic income of taxpayers claiming charitable contribution deductions, both under present law and under H.R. 1. For tax year 2018, we estimate that 40.7 million taxpayers who itemize will deduct charitable contributions totaling \$241.1 billion. Under H.R. 1, we estimate that approximately 9.4 million taxpayers who itemize will deduct charitable contributions totaling \$146.3 billion in 2018.

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**Estimated Charitable Contribution Deductions Under Present Law**  
**Tax Year 2018**

Economic Income	Itemizers with Charitable Deductions		
	Returns (Thousands)	Amount (Millions of Dollars)	Average (Dollars)
\$0 - \$10,000 .....	197	\$109	\$553
\$10,000 - \$20,000 .....	385	395	1,026
\$20,000 - \$30,000 .....	823	997	1,211
\$30,000 - \$40,000 .....	1,231	1,962	1,594
\$40,000 - \$50,000 .....	1,502	3,080	2,051
\$50,000 - \$75,000 .....	5,219	13,147	2,519
\$75,000 - \$100,000 .....	5,462	16,389	3,001
\$100,000 - \$200,000 .....	16,351	65,947	4,033
\$200,000 - \$500,000 .....	7,920	49,623	6,266
\$500,000 - \$1,000,000 .....	1,060	17,236	16,260
> \$1,000,000 .....	523	72,231	138,109
<b>Total .....</b>	<b>40,673</b>	<b>\$241,116</b>	<b>\$5,928</b>

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**Estimated Charitable Contribution Deductions Under H.R. 1**  
**Tax Year 2018**

<b>Economic Income</b>	<b>Itemizers with Charitable Deductions</b>		
	<b>Returns (Thousands)</b>	<b>Amount (Millions of Dollars)</b>	<b>Average (Dollars)</b>
\$0 - \$10,000 .....	15	\$9	\$600
\$10,000 - \$20,000 .....	43	69	1,605
\$20,000 - \$30,000 .....	65	157	2,415
\$30,000 - \$40,000 .....	127	401	3,157
\$40,000 - \$50,000 .....	188	723	3,846
\$50,000 - \$75,000 .....	810	3,751	4,631
\$75,000 - \$100,000 .....	969	4,880	5,036
\$100,000 - \$200,000 .....	3,287	23,379	7,113
\$200,000 - \$500,000 .....	2,789	30,727	11,017
\$500,000 - \$1,000,000 .....	672	14,641	21,787
> \$1,000,000 .....	421	67,563	160,482
<b>Total .....</b>	<b>9,386</b>	<b>\$146,300</b>	<b>\$15,587</b>