

## Distributional Effects of Medical Expense Deduction Limitation - Increasing the Current 7.5 Percent AGI Floor to 10 Percent

Income Category	Change in Federal Taxes	
	Returns (in thousands)	Dollars (in thousands)
Less than \$10,000	2	< \$500
\$10,000 to \$20,000	133	\$7,000
\$20,000 to \$30,000	470	\$36,000
\$30,000 to \$40,000	813	\$84,000
\$40,000 to \$50,000	958	\$128,000
<b>\$50,000 to \$75,000</b>	<b>2170</b>	<b>\$430,000</b>
<b>\$75,000 to \$100,000</b>	<b>1246</b>	<b>\$347,000</b>
<b>\$100,000 to \$200,000</b>	<b>829</b>	<b>\$427,000</b>
\$200,000 to \$500,000	23	\$32,000
\$500,000 to \$1,000,000	2	\$13,000
\$1,000,000 and over	< 50	\$3,000

Source: Joint Committee on Taxation

Note: JCT distributional analysis excludes taxpayers age 65 and older.