

## House Tax Bill Would Put Charitable Giving Deduction Out of Reach for Most Households

	Who receives a charitable deduction under House bill?				Who loses their charitable deduction under House bill?			
	Total % of Tax Returns Receiving Charitable Deduction Under Current Law	Total % of Tax Returns Receiving Charitable Deduction Under House Bill	% of Middle-Income (Mid 60%) Households Receiving Charitable Deduction Under House Bill	% of High-Income (Top 1%) Households Receiving Charitable Deduction Under House Bill	# of Tax Returns No Longer Receiving Charitable Deduction as a Result of House Bill	% of Current Charitable Deduction Claimants Losing Deduction	% of Current Middle-Income (Mid 60%) Claimants Losing Deduction Under House Bill	% of Current High-Income (Top 1%) Claimants Losing Deduction Under House Bill
<b>UNITED STATES</b>	<b>26%</b>	<b>8%</b>	<b>4%</b>	<b>82%</b>	<b>-28,606,000</b>	<b>-70%</b>	<b>-80%</b>	<b>-12%</b>
Alabama	25%	4%	1%	72%	-488,000	-85%	-94%	-24%
Alaska	17%	5%	4%	56%	-43,000	-72%	-70%	-8%
Arizona	27%	6%	2%	75%	-644,000	-79%	-90%	-21%
Arkansas	18%	5%	2%	72%	-176,000	-72%	-84%	-18%
California	31%	14%	8%	85%	-2,936,000	-54%	-67%	-11%
Colorado	29%	9%	6%	77%	-568,000	-69%	-76%	-16%
Connecticut	35%	14%	10%	87%	-376,000	-60%	-68%	-8%
Delaware	27%	6%	3%	66%	-102,000	-78%	-82%	-32%
Dist. of Col.	32%	16%	10%	85%	-61,000	-51%	-64%	-2%
Florida	20%	6%	3%	89%	-1,530,000	-70%	-78%	-5%
Georgia	30%	8%	5%	82%	-1,019,000	-72%	-78%	-12%
Hawaii	26%	9%	5%	71%	-120,000	-65%	-75%	-23%
Idaho	24%	5%	1%	77%	-149,000	-81%	-93%	-11%
Illinois	30%	9%	4%	91%	-1,249,000	-71%	-84%	-7%
Indiana	21%	4%	1%	77%	-556,000	-83%	-92%	-20%
Iowa	24%	4%	1%	74%	-306,000	-84%	-92%	-19%
Kansas	23%	4%	1%	88%	-255,000	-82%	-93%	-10%
Kentucky	23%	3%	1%	63%	-410,000	-87%	-95%	-31%
Louisiana	18%	3%	1%	60%	-318,000	-83%	-92%	-36%
Maine	23%	5%	4%	71%	-119,000	-77%	-77%	-20%
Maryland	39%	15%	11%	88%	-736,000	-62%	-71%	-11%
Massachusetts	32%	11%	6%	84%	-762,000	-67%	-77%	-14%
Michigan	26%	5%	3%	73%	-965,000	-78%	-85%	-23%
Minnesota	33%	7%	4%	86%	-707,000	-80%	-86%	-11%
Mississippi	16%	5%	2%	72%	-154,000	-69%	-77%	-17%
Missouri	23%	4%	1%	78%	-553,000	-82%	-91%	-17%
Montana	20%	4%	2%	60%	-85,000	-82%	-87%	-33%
Nebraska	27%	4%	1%	62%	-209,000	-85%	-97%	-31%
Nevada	24%	9%	5%	77%	-209,000	-62%	-74%	-11%
New Hampshire	28%	10%	7%	85%	-122,000	-64%	-70%	-10%
New Jersey	38%	15%	11%	99%	-987,000	-60%	-68%	-1%
New Mexico	19%	3%	1%	65%	-139,000	-83%	-93%	-29%
New York	31%	9%	5%	84%	-2,146,000	-70%	-79%	-13%
North Carolina	25%	6%	3%	82%	-951,000	-75%	-83%	-15%
North Dakota	13%	2%	1%	72%	-40,000	-82%	-92%	-19%
Ohio	22%	6%	4%	73%	-933,000	-72%	-72%	-20%
Oklahoma	19%	3%	1%	58%	-273,000	-83%	-89%	-34%
Oregon	29%	6%	2%	65%	-476,000	-78%	-91%	-20%
Pennsylvania	25%	6%	3%	82%	-1,261,000	-78%	-86%	-16%
Rhode Island	29%	7%	4%	80%	-118,000	-76%	-80%	-17%
South Carolina	22%	6%	3%	75%	-373,000	-72%	-79%	-21%
South Dakota	14%	2%	0%	72%	-51,000	-84%	-95%	-6%
Tennessee	17%	5%	3%	73%	-394,000	-71%	-74%	-19%
Texas	20%	5%	2%	75%	-1,888,000	-74%	-85%	-11%
Utah	35%	12%	7%	76%	-302,000	-66%	-78%	-11%
Vermont	26%	6%	2%	65%	-65,000	-78%	-89%	-26%
Virginia	32%	11%	6%	85%	-845,000	-64%	-77%	-12%
Washington	27%	10%	7%	78%	-636,000	-63%	-69%	-10%
West Virginia	12%	2%	1%	50%	-90,000	-85%	-91%	-44%
Wisconsin	28%	4%	2%	83%	-671,000	-86%	-93%	-13%
Wyoming	16%	2%	0%	60%	-38,000	-87%	-98%	-6%

Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, December 2017. Data reflect impact in Tax Year 2019.

## Senate Tax Bill Would Put Charitable Giving Deduction Out of Reach for Most Households

	Who receives a charitable deduction under Senate bill?				Who loses their charitable deduction under Senate bill?			
	Total % of Tax Returns Receiving Charitable Deduction Under Current Law	Total % of Tax Returns Receiving Charitable Deduction Under Senate Bill	% of Middle-Income (Mid 60%) Households Receiving Charitable Deduction Under Senate Bill	% of High-Income (Top 1%) Households Receiving Charitable Deduction Under Senate Bill	# of Tax Returns No Longer Receiving Charitable Deduction as a Result of Senate Bill	% of Current Charitable Deduction Claimants Losing Deduction	% of Current Middle-Income (Mid 60%) Claimants Losing Deduction Under Senate Bill	% of Current High-Income (Top 1%) Claimants Losing Deduction Under Senate Bill
<b>UNITED STATES</b>	<b>26%</b>	<b>9%</b>	<b>5%</b>	<b>82%</b>	<b>-27,569,000</b>	<b>-68%</b>	<b>-75%</b>	<b>-13%</b>
Alabama	25%	5%	3%	72%	-458,000	-79%	-85%	-25%
Alaska	17%	5%	4%	56%	-43,000	-72%	-70%	-9%
Arizona	27%	6%	3%	70%	-640,000	-79%	-88%	-26%
Arkansas	18%	5%	2%	72%	-175,000	-72%	-81%	-18%
California	31%	15%	9%	85%	-2,848,000	-53%	-63%	-11%
Colorado	29%	11%	9%	76%	-518,000	-63%	-63%	-17%
Connecticut	35%	14%	11%	86%	-378,000	-60%	-65%	-9%
Delaware	27%	6%	3%	66%	-100,000	-77%	-82%	-31%
Dist. of Col.	32%	16%	11%	85%	-60,000	-50%	-61%	-2%
Florida	20%	7%	4%	89%	-1,404,000	-64%	-70%	-5%
Georgia	30%	9%	6%	82%	-999,000	-71%	-74%	-13%
Hawaii	26%	11%	7%	75%	-109,000	-59%	-66%	-18%
Idaho	24%	5%	2%	75%	-146,000	-79%	-91%	-14%
Illinois	30%	9%	4%	87%	-1,207,000	-69%	-82%	-11%
Indiana	21%	4%	2%	76%	-537,000	-80%	-86%	-22%
Iowa	24%	4%	2%	73%	-298,000	-82%	-88%	-20%
Kansas	23%	5%	2%	88%	-243,000	-78%	-85%	-10%
Kentucky	23%	4%	2%	61%	-394,000	-84%	-87%	-33%
Louisiana	18%	5%	3%	59%	-288,000	-75%	-77%	-37%
Maine	23%	6%	5%	65%	-115,000	-74%	-67%	-26%
Maryland	39%	16%	13%	88%	-694,000	-59%	-65%	-11%
Massachusetts	32%	11%	6%	84%	-757,000	-67%	-74%	-14%
Michigan	26%	6%	4%	72%	-946,000	-77%	-81%	-25%
Minnesota	33%	7%	4%	86%	-697,000	-79%	-85%	-11%
Mississippi	16%	7%	4%	71%	-131,000	-59%	-61%	-18%
Missouri	23%	4%	2%	75%	-542,000	-80%	-88%	-20%
Montana	20%	4%	2%	61%	-82,000	-78%	-81%	-33%
Nebraska	27%	4%	2%	61%	-208,000	-84%	-92%	-32%
Nevada	24%	9%	6%	76%	-203,000	-61%	-69%	-12%
New Hampshire	28%	10%	7%	85%	-123,000	-64%	-70%	-10%
New Jersey	38%	17%	12%	99%	-920,000	-56%	-63%	-1%
New Mexico	19%	4%	2%	65%	-129,000	-77%	-80%	-29%
New York	31%	10%	6%	84%	-2,083,000	-68%	-76%	-13%
North Carolina	25%	6%	3%	82%	-957,000	-76%	-83%	-15%
North Dakota	13%	3%	1%	72%	-38,000	-79%	-82%	-19%
Ohio	22%	7%	5%	73%	-898,000	-69%	-68%	-20%
Oklahoma	19%	5%	5%	58%	-236,000	-72%	-62%	-34%
Oregon	29%	7%	3%	66%	-464,000	-76%	-88%	-18%
Pennsylvania	25%	6%	3%	81%	-1,228,000	-75%	-83%	-16%
Rhode Island	29%	8%	6%	78%	-111,000	-72%	-71%	-20%
South Carolina	22%	6%	3%	73%	-380,000	-73%	-78%	-23%
South Dakota	14%	3%	1%	72%	-50,000	-82%	-93%	-6%
Tennessee	17%	6%	4%	72%	-373,000	-67%	-65%	-19%
Texas	20%	6%	4%	75%	-1,771,000	-69%	-75%	-11%
Utah	35%	14%	11%	76%	-271,000	-59%	-66%	-11%
Vermont	26%	7%	3%	65%	-63,000	-75%	-85%	-26%
Virginia	32%	11%	6%	84%	-846,000	-64%	-77%	-13%
Washington	27%	10%	7%	77%	-633,000	-63%	-69%	-10%
West Virginia	12%	2%	1%	48%	-85,000	-80%	-81%	-46%
Wisconsin	28%	4%	2%	83%	-659,000	-84%	-91%	-14%
Wyoming	16%	5%	4%	60%	-30,000	-70%	-70%	-6%

Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, December 2017. Data reflect impact in Tax Year 2019.