

**Table 11. Adjustments to Total Income by Type of Deduction
2008 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	\$40	\$1,597	\$1,720	\$2,627	\$2,324	\$632	\$5,597	\$17,576	\$1,465	\$10,624	\$11,682	\$926	\$56,809
\$ 0 to \$ 5,000	46	962	1,549	653	40	276	3,502	7,936	194	1,044	18,002	887	35,090
\$ 5,000 to \$ 10,000	65	1,659	2,728	954	162	501	8,781	10,812	540	1,770	25,294	562	53,829
\$ 10,000 to \$ 15,000	143	2,648	3,695	1,122	130	761	13,657	12,366	672	2,039	9,004	484	46,722
\$ 15,000 to \$ 20,000	203	4,469	5,578	1,660	100	1,043	14,408	14,595	989	2,356	7,345	903	53,649
\$ 20,000 to \$ 25,000	253	5,847	7,200	1,809	111	1,061	13,867	14,716	1,352	2,759	6,187	542	55,701
\$ 25,000 to \$ 35,000	978	15,448	19,338	5,158	385	1,936	26,992	30,062	3,401	6,295	9,455	1,388	120,836
\$ 35,000 to \$ 50,000	1,962	28,275	30,483	9,215	881	2,421	36,324	45,231	6,931	13,067	12,613	2,457	189,862
\$ 50,000 to \$ 75,000	3,102	44,240	33,609	16,849	2,740	3,587	55,086	69,986	15,602	29,214	25,141	2,916	302,072
\$ 75,000 to \$ 100,000	2,658	35,222	28,377	15,598	3,629	2,453	46,279	56,898	20,120	27,791	12,877	2,394	254,296
\$ 100,000 to \$ 250,000	3,841	59,376	22,545	39,776	18,360	5,073	110,479	150,742	124,883	75,031	71,049	4,939	686,094
\$ 250,000 and over	213	14,216	0	18,470	110,736	894	70,819	101,359	146,120	60,373	79	3,311	526,591
Total	\$13,503	\$213,959	\$156,823	\$113,891	\$139,598	\$20,637	\$405,792	\$532,278	\$322,270	\$232,364	\$208,726	\$21,710	\$2,381,550

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.3	0.5	1.0	0.6	0.0	1.4	0.9	1.5	0.1	0.5	9.1	4.3	1.5
\$ 5,000 to \$ 10,000	0.5	0.8	1.8	0.9	0.1	2.5	2.2	2.1	0.2	0.8	12.8	2.7	2.3
\$ 10,000 to \$ 15,000	1.1	1.2	2.4	1.0	0.1	3.8	3.4	2.4	0.2	0.9	4.6	2.3	2.0
\$ 15,000 to \$ 20,000	1.5	2.1	3.6	1.5	0.1	5.2	3.6	2.8	0.3	1.1	3.7	4.3	2.3
\$ 20,000 to \$ 25,000	1.9	2.8	4.6	1.6	0.1	5.3	3.5	2.9	0.4	1.2	3.1	2.6	2.4
\$ 25,000 to \$ 35,000	7.3	7.3	12.5	4.6	0.3	9.7	6.7	5.8	1.1	2.8	4.8	6.7	5.2
\$ 35,000 to \$ 50,000	14.6	13.3	19.7	8.3	0.6	12.1	9.1	8.8	2.2	5.9	6.4	11.8	8.2
\$ 50,000 to \$ 75,000	23.0	20.8	21.7	15.1	2.0	17.9	13.8	13.6	4.9	13.2	12.8	14.0	13.0
\$ 75,000 to \$ 100,000	19.7	16.6	18.3	14.0	2.6	12.3	11.6	11.1	6.3	12.5	6.5	11.5	10.9
\$ 100,000 to \$ 250,000	28.5	28.0	14.5	35.7	13.4	25.4	27.6	29.3	38.9	33.8	36.1	23.8	29.5
\$ 250,000 and over	1.6	6.7	-	16.6	80.7	4.5	17.7	19.7	45.5	27.2	0.0	15.9	22.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average Per Return

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	\$236	\$4,487	\$964	\$3,305	\$0	\$4,355	\$984	\$5,336	\$12,205	\$27,959	\$3,431	\$269	\$5,946
\$ 0 to \$ 5,000	310	3,074	723	2,591	783	1,969	296	3,206	3,805	9,670	3,227	140	2,372
\$ 5,000 to \$ 10,000	198	2,875	713	2,403	2,187	1,675	492	3,405	5,566	9,416	3,125	59	2,365
\$ 10,000 to \$ 15,000	220	2,744	695	2,314	1,384	1,484	702	3,416	4,769	8,675	2,770	46	1,761
\$ 15,000 to \$ 20,000	221	2,979	729	2,312	893	1,602	868	3,665	5,018	8,505	2,627	95	2,002
\$ 20,000 to \$ 25,000	226	3,012	767	2,014	926	1,549	976	3,827	5,634	9,045	2,584	67	2,081
\$ 25,000 to \$ 35,000	237	3,077	818	2,036	1,043	1,437	1,095	4,055	5,956	8,904	2,426	95	2,135
\$ 35,000 to \$ 50,000	236	3,477	884	2,190	1,301	1,535	1,162	4,441	7,273	9,321	2,252	131	2,388
\$ 50,000 to \$ 75,000	254	3,939	809	2,458	1,919	2,151	1,285	5,001	8,034	11,159	2,160	111	2,890
\$ 75,000 to \$ 100,000	260	3,992	1,006	2,786	2,561	2,453	1,479	5,460	9,916	13,310	2,107	125	3,387
\$ 100,000 to \$ 250,000	256	5,310	817	3,474	4,047	3,533	2,117	6,905	16,145	19,438	2,402	154	6,117
\$ 250,000 and over	239	8,858	0	4,648	29,389	4,562	4,538	9,608	30,932	49,204	11,224	375	21,281
Total	\$250	\$4,143	\$845	\$2,984	\$11,009	\$2,137	\$1,431	\$5,616	\$17,142	\$17,347	\$2,535	\$130	\$4,108