

**Table 11. Adjustments to Total Income by Type of Deduction
2011 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	\$37	\$1,511	\$1,696	\$3,106	\$3,666	\$670	\$11,758	\$18,701	\$1,167	\$9,921	\$6,212	\$935	\$54,332
\$ 0 to \$ 5,000	37	707	1,911	782	68	289	5,785	8,811	276	1,393	9,000	401	26,913
\$ 5,000 to \$ 10,000	84	1,363	3,428	1,112	227	556	15,698	10,658	295	1,727	12,083	390	40,902
\$ 10,000 to \$ 15,000	164	2,284	4,982	1,509	141	718	26,474	13,181	607	2,699	4,345	414	46,195
\$ 15,000 to \$ 20,000	217	3,749	7,160	1,873	188	855	28,479	14,010	741	2,639	3,544	362	51,711
\$ 20,000 to \$ 25,000	281	4,683	8,930	2,246	395	911	25,648	15,257	1,000	2,931	2,852	477	54,701
\$ 25,000 to \$ 35,000	851	12,761	22,074	5,954	802	1,935	48,097	31,770	2,714	5,806	4,416	969	117,695
\$ 35,000 to \$ 50,000	1,939	25,278	34,133	11,083	1,932	2,625	63,660	47,514	6,032	13,172	5,031	2,218	187,495
\$ 50,000 to \$ 75,000	3,011	40,710	41,700	20,611	4,291	3,018	92,228	75,824	13,354	30,360	10,930	2,033	298,838
\$ 75,000 to \$ 100,000	2,647	34,294	28,953	19,485	5,055	2,364	77,633	63,890	16,164	31,878	45,914	1,815	255,544
\$ 100,000 to \$ 250,000	4,452	66,239	33,098	55,192	24,484	4,730	208,801	180,359	114,689	92,579	22,166	3,948	721,205
\$ 250,000 and over	246	13,872	0	28,236	153,022	1,291	143,976	123,676	157,460	75,060	20	1,555	633,077
Total	\$13,968	\$207,449	\$188,067	\$151,189	\$194,271	\$20,637	\$748,235	\$603,652	\$314,499	\$270,164	\$126,513	\$21,710	\$2,488,608

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	0.3	1.0	0.5	0.0	1.4	0.8	1.5	0.1	0.5	7.5	1.9	1.1
\$ 5,000 to \$ 10,000	0.6	0.7	1.8	0.8	0.1	2.8	2.1	1.8	0.1	0.7	10.0	1.9	1.7
\$ 10,000 to \$ 15,000	1.2	1.1	2.7	1.0	0.1	3.6	3.6	2.3	0.2	1.0	3.6	2.0	1.9
\$ 15,000 to \$ 20,000	1.6	1.8	3.8	1.3	0.1	4.3	3.9	2.4	0.2	1.0	2.9	1.7	2.1
\$ 20,000 to \$ 25,000	2.0	2.3	4.8	1.5	0.2	4.6	3.5	2.6	0.3	1.1	2.4	2.3	2.2
\$ 25,000 to \$ 35,000	6.1	6.2	11.8	4.0	0.4	9.7	6.5	5.4	0.9	2.2	3.7	4.7	4.8
\$ 35,000 to \$ 50,000	13.9	12.3	18.3	7.5	1.0	13.1	8.6	8.1	1.9	5.1	4.2	10.7	7.7
\$ 50,000 to \$ 75,000	21.6	19.8	22.4	13.9	2.3	15.1	12.5	13.0	4.3	11.7	9.1	9.8	12.3
\$ 75,000 to \$ 100,000	19.0	16.7	15.5	13.2	2.7	11.8	10.5	10.9	5.2	12.2	38.2	8.7	10.5
\$ 100,000 to \$ 250,000	32.0	32.2	17.8	37.3	12.8	23.7	28.4	30.8	36.6	35.6	18.4	19.0	29.6
\$ 250,000 and over	1.8	6.7	-	19.1	80.3	6.5	19.5	21.1	50.3	28.8	0.0	7.5	26.0
Total	100.0	100.0	100.0	100.0	100.0	96.6	100.0	100.0	100.0	100.0	100.0	70.2	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	\$281	\$4,791	\$1,085	\$3,720	\$0	\$5,710	\$1,976	\$5,433	\$12,520	\$26,451	\$3,383	\$2,641	\$5,023
\$ 0 to \$ 5,000	217	2,858	847	2,725	704	1,927	493	3,268	4,711	12,088	3,228	776	1,595
\$ 5,000 to \$ 10,000	211	2,983	798	2,680	2,083	1,825	851	3,463	3,853	8,768	3,008	574	1,538
\$ 10,000 to \$ 15,000	242	2,783	792	2,697	983	1,539	1,190	3,556	5,316	11,554	2,696	528	1,480
\$ 15,000 to \$ 20,000	213	2,971	828	2,494	1,161	1,423	1,464	3,660	4,955	9,408	2,545	456	1,659
\$ 20,000 to \$ 25,000	232	3,107	858	2,413	2,095	1,411	1,660	3,924	5,626	9,217	2,410	641	1,868
\$ 25,000 to \$ 35,000	228	3,134	907	2,288	1,718	1,567	1,882	4,278	6,154	8,470	2,255	635	2,030
\$ 35,000 to \$ 50,000	237	3,633	970	2,421	2,200	1,723	2,070	4,607	7,738	9,577	1,979	1,107	2,356
\$ 50,000 to \$ 75,000	248	4,007	929	2,761	2,531	1,940	2,296	5,146	8,776	11,303	1,897	633	2,810
\$ 75,000 to \$ 100,000	261	4,384	1,036	3,108	3,125	2,476	2,570	5,806	9,980	13,801	18,574	837	3,431
\$ 100,000 to \$ 250,000	258	5,210	934	3,805	5,091	3,352	3,688	7,340	16,304	20,560	1,846	897	5,464
\$ 250,000 and over	241	8,973	0	4,932	41,178	5,717	8,387	10,662	31,842	54,044	9,873	2,893	22,996
Total	\$249	\$4,333	\$934	\$3,366	\$13,841	\$2,246	\$2,547	\$6,019	\$18,488	\$18,673	\$3,367	\$1,225	\$3,989