

**Table 11. Adjustments to Total Income by Type of Deduction  
2012 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	\$33	\$1,300	\$1,622	\$2,628	\$3,012	\$350	\$12,320	\$17,671	\$1,335	\$14,008	\$6,261	\$554	\$55,778
\$ 0 to \$ 5,000	38	667	1,968	594	20	254	5,531	7,870	137	1,187	9,254	191	25,311
\$ 5,000 to \$ 10,000	87	1,242	3,572	825	160	638	15,324	10,078	348	1,881	13,006	282	40,845
\$ 10,000 to \$ 15,000	136	1,964	5,151	1,441	121	752	26,202	12,455	709	2,027	5,330	399	45,482
\$ 15,000 to \$ 20,000	233	3,562	7,624	1,588	403	955	29,707	14,105	658	2,179	4,029	822	53,178
\$ 20,000 to \$ 25,000	271	4,523	9,582	2,172	215	1,038	27,174	14,479	999	2,397	3,395	400	55,025
\$ 25,000 to \$ 35,000	861	12,875	24,392	5,392	713	1,999	50,008	29,673	2,595	6,189	5,114	847	119,365
\$ 35,000 to \$ 50,000	1,848	25,158	37,121	10,072	1,496	2,708	65,307	45,060	5,736	13,172	5,494	1,242	186,618
\$ 50,000 to \$ 75,000	2,821	40,440	44,569	19,520	4,158	3,358	96,702	73,812	13,960	31,169	10,839	2,212	302,346
\$ 75,000 to \$ 100,000	2,527	35,598	30,811	19,294	4,893	2,261	82,574	65,160	16,415	34,090	4,544	2,311	265,366
\$ 100,000 to \$ 250,000	4,546	72,502	38,989	57,996	26,702	4,463	228,574	196,259	117,670	99,597	21,455	3,582	774,357
\$ 250,000 and over	269	17,423	3	33,197	157,301	1,552	171,546	144,470	179,835	82,984	0	1,937	712,762
Total	\$13,672	\$217,253	\$205,403	\$154,716	\$199,194	\$20,637	\$810,970	\$631,094	\$340,399	\$290,880	\$88,722	\$21,710	\$2,636,434

**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	0.4	0.0	1.3	0.7	1.3	0.0	0.4	11.2	0.9	1.0
\$ 5,000 to \$ 10,000	0.6	0.6	1.8	0.5	0.1	3.1	1.9	1.6	0.1	0.7	15.8	1.3	1.6
\$ 10,000 to \$ 15,000	1.0	0.9	2.5	0.9	0.1	3.7	3.3	2.0	0.2	0.7	6.5	1.9	1.8
\$ 15,000 to \$ 20,000	1.7	1.6	3.7	1.0	0.2	4.7	3.7	2.3	0.2	0.8	4.9	3.9	2.1
\$ 20,000 to \$ 25,000	2.0	2.1	4.7	1.4	0.1	5.1	3.4	2.4	0.3	0.9	4.1	1.9	2.1
\$ 25,000 to \$ 35,000	6.3	6.0	12.0	3.5	0.4	9.9	6.3	4.8	0.8	2.2	6.2	4.0	4.6
\$ 35,000 to \$ 50,000	13.6	11.6	18.2	6.6	0.8	13.4	8.2	7.3	1.7	4.8	6.7	5.9	7.2
\$ 50,000 to \$ 75,000	20.7	18.7	21.9	12.8	2.1	16.6	12.1	12.0	4.1	11.3	13.1	10.5	11.7
\$ 75,000 to \$ 100,000	18.5	16.5	15.1	12.7	2.5	11.1	10.3	10.6	4.8	12.3	5.5	10.9	10.3
\$ 100,000 to \$ 250,000	33.3	33.6	19.1	38.1	13.6	22.0	28.6	32.0	34.7	36.0	26.0	16.9	30.0
\$ 250,000 and over	2.0	8.1	0.0	21.8	80.2	7.6	21.5	23.6	53.0	30.0	0.0	9.2	27.6
Total	100.0	100.0	100.0	100.0	100.0	98.5	100.0	100.0	100.0	100.0	100.0	67.2	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	\$240	\$4,884	\$1,090	\$3,689	\$0	\$3,504	\$2,211	\$5,641	\$16,453	\$40,080	\$3,515	\$1,801	\$5,566
\$ 0 to \$ 5,000	209	3,174	848	2,756	401	1,744	483	3,307	4,551	12,009	3,273	458	1,544
\$ 5,000 to \$ 10,000	228	3,175	835	2,854	2,027	1,742	847	3,482	4,851	10,390	3,090	554	1,563
\$ 10,000 to \$ 15,000	206	2,702	797	2,755	966	1,549	1,195	3,546	5,533	9,102	2,662	617	1,462
\$ 15,000 to \$ 20,000	215	2,923	830	2,424	2,601	1,601	1,503	3,816	4,550	8,619	2,530	1,188	1,669
\$ 20,000 to \$ 25,000	228	3,112	867	2,649	1,336	1,686	1,733	3,921	5,164	8,727	2,438	627	1,844
\$ 25,000 to \$ 35,000	227	3,254	929	2,363	1,778	1,624	1,944	4,230	6,396	9,361	2,250	695	2,006
\$ 35,000 to \$ 50,000	234	3,639	998	2,460	2,079	1,724	2,123	4,672	7,743	9,475	1,987	727	2,310
\$ 50,000 to \$ 75,000	246	4,037	949	2,816	2,680	2,071	2,382	5,129	9,299	11,581	1,918	738	2,820
\$ 75,000 to \$ 100,000	259	4,537	1,067	3,197	3,181	2,304	2,670	5,839	10,449	14,116	1,828	1,181	3,523
\$ 100,000 to \$ 250,000	259	5,269	980	3,921	5,123	2,946	3,783	7,391	16,342	20,677	1,883	860	5,532
\$ 250,000 and over	240	8,958	0	5,077	34,855	5,669	8,668	10,660	32,143	54,447	84	3,506	22,509
Total	\$248	\$4,460	\$960	\$3,525	\$13,625	\$2,172	\$2,697	\$6,210	\$19,271	\$19,551	\$2,312	\$1,373	\$4,120