



- *largest tax expenditures, 2011:
- employer-sponsored health insurance, \$177.0b
 - mortgage interest deduction, \$104.5b
 - 401(k) plans \$67.1b
 - deduction for state and local taxes \$46.5b
 - capital gains at death \$44.5b
 - lower rate on capital gains \$44.3b
 - charitable deduction (except education and health) \$43.9b
 - pensions (defined benefit) \$44.6b
 - exclusion of net imputed rental income \$37.6b
 - capital gains exclusion on home sales \$31.3b

ephemera07 /

loopholes

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source: americanprogress.org,
 OMB.gov, jct.gov, voxeu.org

please note: some organizations have
 different rankings and amounts