

Table T09-0336
Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Administration Baseline, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Number of Tax Units with No Liability (thousands) ⁴	Percent of Class with No Liability ⁴
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	16,867	10.7	16,679	98.9
10-20	24,202	15.4	17,510	72.3
20-30	21,129	13.4	11,089	52.5
30-40	16,119	10.2	6,326	39.2
40-50	12,811	8.1	3,291	25.7
50-75	22,730	14.4	2,640	11.6
75-100	14,433	9.2	588	4.1
100-200	20,762	13.2	354	1.7
200-500	5,989	3.8	65	1.1
500-1,000	1,052	0.7	21	2.0
More than 1,000	533	0.3	5	0.9
All	157,348	100.0	59,269	37.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. The Administration baseline extends all provisions in the 2001 and 2003 tax acts that are currently scheduled to sunset on 12/31/10 (the estate tax is retained at its 2009 levels). The 2009 AMT patch is extended and the exemption, phaseout bracket threshold, and tax bracket threshold are indexed for inflation after 2009.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.