

Table T16-0209
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2016¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	13,199	7.6	13,144	17.1	99.6
10-20	24,795	14.3	21,597	28.1	87.1
20-30	21,110	12.2	15,250	19.8	72.2
30-40	16,481	9.5	9,521	12.4	57.8
40-50	13,403	7.7	5,906	7.7	44.1
50-75	25,604	14.8	7,379	9.6	28.8
75-100	16,151	9.3	1,962	2.6	12.2
100-200	29,176	16.8	872	1.1	3.0
200-500	10,358	6.0	69	0.1	0.7
500-1,000	1,242	0.7	4	*	0.3
More than 1,000	666	0.4	1	*	0.1
All	173,397	100.0	76,884	100.0	44.3

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

Tax Liability	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-4,581	-1,898	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.