

Table T18-0129
Distribution of Tax Units with Zero or Negative Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	12,470	7.2	12,440	16.3	99.8
10-20	22,070	12.8	19,770	25.9	89.6
20-30	19,700	11.5	14,380	18.8	73.0
30-40	15,860	9.2	9,510	12.4	60.0
40-50	13,810	8.0	6,400	8.4	46.4
50-75	25,290	14.7	8,440	11.0	33.4
75-100	16,840	9.8	2,810	3.7	16.7
100-200	29,800	17.3	1,330	1.7	4.5
200-500	12,610	7.3	100	0.1	0.8
500-1,000	1,620	0.9	10	*	0.6
More than 1,000	690	0.4	*	*	0.2
All	172,000	100.0	76,410	100.0	44.4

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

(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.

Table T18-0129
Distribution of Tax Units with Zero or Negative Income Tax
Single Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	10,020	12.2	9,990	26.5	99.7
10-20	16,050	19.6	13,860	36.8	86.3
20-30	11,990	14.6	7,060	18.8	58.9
30-40	8,960	10.9	3,310	8.8	36.9
40-50	7,490	9.1	1,320	3.5	17.6
50-75	12,380	15.1	1,110	2.9	8.9
75-100	6,290	7.7	230	0.6	3.7
100-200	6,480	7.9	100	0.3	1.5
200-500	1,380	1.7	20	0.1	1.6
500-1,000	150	0.2	*	*	0.3
More than 1,000	80	0.1	0	0.0	0.1
All	81,940	100.0	37,660	100.0	46.0

Addendum II**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
	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(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. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

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(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

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(3) Income tax after refundable credits.

Table T18-0129
Distribution of Tax Units with Zero or Negative Income Tax
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	1,510	2.4	1,510	7.1	99.9
10-20	2,690	4.2	2,690	12.6	99.8
20-30	3,540	5.6	3,440	16.1	97.2
30-40	3,260	5.1	3,010	14.1	92.2
40-50	3,240	5.1	2,750	12.9	84.6
50-75	7,510	11.8	4,350	20.5	58.0
75-100	7,800	12.3	1,940	9.1	24.9
100-200	20,710	32.6	1,100	5.2	5.3
200-500	10,750	16.9	70	0.3	0.7
500-1,000	1,420	2.2	10	0.0	0.6
More than 1,000	580	0.9	*	0.0	0.2
All	63,440	100.0	21,290	100.0	33.6

Addendum II**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
	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

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(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

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(3) Income tax after refundable credits.

Table T18-0129
Distribution of Tax Units with Zero or Negative Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	800	3.4	800	4.8	100.0
10-20	3,050	13.1	3,040	18.1	99.8
20-30	3,830	16.5	3,770	22.5	98.4
30-40	3,290	14.1	3,130	18.7	95.3
40-50	2,680	11.5	2,300	13.7	85.8
50-75	4,650	20.0	2,940	17.5	63.1
75-100	2,350	10.1	620	3.7	26.4
100-200	2,160	9.3	120	0.7	5.6
200-500	360	1.5	10	0.0	1.8
500-1,000	30	0.1	0	0.0	0.7
More than 1,000	20	0.1	0	0.0	0.4
All	23,260	100.0	16,770	100.0	72.1

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

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(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

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(3) Income tax after refundable credits.

Table T18-0129
Distribution of Tax Units with Zero or Negative Income Tax
Tax Units with Children
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	1,230	2.3	1,230	4.3	100.0
10-20	4,520	8.5	4,520	15.7	99.9
20-30	5,750	10.8	5,710	19.8	99.4
30-40	4,760	9.0	4,670	16.2	98.2
40-50	3,930	7.4	3,570	12.4	90.8
50-75	7,790	14.7	5,660	19.7	72.6
75-100	5,410	10.2	2,080	7.2	38.4
100-200	11,970	22.6	1,050	3.6	8.7
200-500	6,220	11.7	60	0.2	0.9
500-1,000	870	1.6	10	0.0	0.9
More than 1,000	360	0.7	*	*	0.2
All	53,040	100.0	28,770	100.0	54.2

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

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(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

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(3) Income tax after refundable credits.

Table T18-0129
Distribution of Tax Units with Zero or Negative Income Tax
Elderly Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	1,920	4.7	1,910	9.0	99.9
10-20	5,890	14.4	5,720	27.0	97.0
20-30	5,610	13.7	5,100	24.1	91.0
30-40	4,260	10.4	3,210	15.1	75.3
40-50	3,600	8.8	2,000	9.4	55.5
50-75	6,280	15.4	2,150	10.1	34.2
75-100	4,230	10.4	460	2.2	11.0
100-200	6,160	15.1	150	0.7	2.4
200-500	2,040	5.0	20	0.1	1.2
500-1,000	270	0.7	*	0.0	0.4
More than 1,000	150	0.4	0	0.0	0.0
All	40,870	100.0	21,170	100.0	51.8

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(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

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(3) Income tax after refundable credits.