

Table T20-0118
Distribution of Tax Units with Zero or Negative Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	12,488	7.1	12,466	16.5	99.8
10-20	22,011	12.6	19,658	26.0	89.3
20-30	19,661	11.3	14,134	18.7	71.9
30-40	15,862	9.1	9,508	12.6	59.9
40-50	13,250	7.6	6,175	8.2	46.6
50-75	24,799	14.2	8,087	10.7	32.6
75-100	16,614	9.5	2,801	3.7	16.9
100-200	31,762	18.2	1,496	2.0	4.7
200-500	14,361	8.2	116	0.2	0.8
500-1,000	1,813	1.0	11	0.0	0.6
More than 1,000	831	0.5	1	0.0	0.1
All	174,690	100.0	75,672	100.0	43.3

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	-5,020	-2,290	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 2019 as of March 24, 2020. 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 T20-0118
Distribution of Tax Units with Zero or Negative Income Tax
Single Tax Units
by Expanded Cash Income Percentile, Current Law, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	9,882	11.8	9,861	25.9	99.8
10-20	16,010	19.1	13,759	36.2	85.9
20-30	12,131	14.5	6,976	18.3	57.5
30-40	9,173	10.9	3,571	9.4	38.9
40-50	7,446	8.9	1,490	3.9	20.0
50-75	12,580	15.0	1,263	3.3	10.0
75-100	6,558	7.8	302	0.8	4.6
100-200	7,496	8.9	133	0.3	1.8
200-500	1,634	1.9	23	0.1	1.4
500-1,000	161	0.2	1	0.0	0.7
More than 1,000	98	0.1	0	0.0	0.1
All	83,834	100.0	38,035	100.0	45.4

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	-1,000	-120	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(3) Income tax after refundable credits.

Table T20-0118
Distribution of Tax Units with Zero or Negative Income Tax
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, Current Law, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	1,634	2.5	1,634	7.9	100.0
10-20	2,711	4.2	2,705	13.1	99.8
20-30	3,522	5.5	3,435	16.6	97.5
30-40	3,225	5.0	2,946	14.3	91.4
40-50	2,875	4.5	2,426	11.8	84.4
50-75	6,956	10.8	3,979	19.3	57.2
75-100	7,282	11.3	1,804	8.7	24.8
100-200	21,184	32.9	1,174	5.7	5.5
200-500	12,227	19.0	84	0.4	0.7
500-1,000	1,602	2.5	10	0.0	0.6
More than 1,000	695	1.1	1	0.0	0.1
All	64,370	100.0	20,645	100.0	32.1

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	-5,100	-2,160	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(3) Income tax after refundable credits.

Table T20-0118
Distribution of Tax Units with Zero or Negative Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile, Current Law, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	834	3.6	834	5.1	100.0
10-20	3,019	13.0	3,016	18.5	99.9
20-30	3,679	15.9	3,617	22.1	98.3
30-40	3,103	13.4	2,927	17.9	94.3
40-50	2,571	11.1	2,226	13.6	86.6
50-75	4,565	19.7	2,807	17.2	61.5
75-100	2,334	10.1	678	4.2	29.1
100-200	2,588	11.2	176	1.1	6.8
200-500	373	1.6	7	0.0	1.8
500-1,000	29	0.1	0	0.0	0.8
More than 1,000	16	0.1	0	0.0	0.6
All	23,153	100.0	16,331	100.0	70.5

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	-7,530	-5,650	-3,910	-1,960	-220

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(3) Income tax after refundable credits.

Table T20-0118
Distribution of Tax Units with Zero or Negative Income Tax
Tax Units with Children
by Expanded Cash Income Percentile, Current Law, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	1,275	2.4	1,275	4.6	100.0
10-20	4,496	8.5	4,492	16.4	99.9
20-30	5,478	10.4	5,450	19.9	99.5
30-40	4,525	8.6	4,447	16.2	98.3
40-50	3,636	6.9	3,288	12.0	90.4
50-75	7,161	13.6	5,015	18.3	70.0
75-100	5,091	9.7	2,038	7.4	40.0
100-200	12,511	23.7	1,147	4.2	9.2
200-500	6,953	13.2	64	0.2	0.9
500-1,000	925	1.8	8	0.0	0.9
More than 1,000	412	0.8	0	0.0	0.1
All	52,692	100.0	27,446	100.0	52.1

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	-7,640	-5,440	-3,690	-1,690	-390

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(3) Income tax after refundable credits.

Table T20-0118
Distribution of Tax Units with Zero or Negative Income Tax
Elderly Tax Units
by Expanded Cash Income Percentile, Current Law, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	1,854	4.4	1,854	8.4	100.0
10-20	5,675	13.3	5,525	25.1	97.4
20-30	5,581	13.1	5,122	23.2	91.8
30-40	4,426	10.4	3,439	15.6	77.7
40-50	3,906	9.2	2,211	10.0	56.6
50-75	6,531	15.3	2,538	11.5	38.9
75-100	4,394	10.3	610	2.8	13.9
100-200	6,850	16.1	237	1.1	3.5
200-500	2,350	5.5	27	0.1	1.2
500-1,000	339	0.8	1	0.0	0.3
More than 1,000	204	0.5	0	0.0	0.0
All	42,594	100.0	22,045	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	0	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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