

Table T08-0234

Distribution of Individual Income Tax Liability Net of Refundable Credits by AGI Class, Excluding Married Filing Jointly Tax Units 2006¹

| AGI (thousands 2006\$) | Thousands of Tax Units ² | | | | | | | | | | | | |
|------------------------|-------------------------------------|---------|--------|---------|---------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Tax Liability (2006\$) | | | | | | | | | | | | |
| | Less than 0 | 0 | 0-250 | 250-500 | 500-750 | 750-1,000 | 1,000-1,500 | 1,500-2,000 | 2,000-2,500 | 2,500-3,000 | 3,000-4,000 | 4,000-5,000 | 5,000-6,000 |
| Below 0 | 202.5 | 933.7 | 6.0 | 4.9 | 2.2 | 0.3 | 0.0 | 2.3 | 0.6 | 0.5 | 0.9 | 0.5 | 0.1 |
| 0 | 1.2 | 89.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 0-5 | 2304.5 | 6712.5 | 748.8 | 40.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.0 | 0.2 |
| 5-10 | 3784.1 | 2981.5 | 2351.4 | 918.4 | 28.1 | 14.9 | 0.6 | 1.2 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 |
| 10-15 | 2777.9 | 1098.7 | 1585.0 | 2017.9 | 1583.4 | 239.0 | 106.2 | 10.0 | 1.2 | 0.4 | 0.0 | 1.3 | 0.0 |
| 15-20 | 2386.5 | 530.7 | 236.2 | 381.3 | 1325.5 | 1461.0 | 1790.3 | 117.4 | 16.4 | 0.0 | 1.2 | 0.0 | 0.0 |
| 20-25 | 2430.2 | 275.1 | 142.6 | 140.2 | 267.8 | 268.4 | 1268.9 | 2357.2 | 494.4 | 20.3 | 8.0 | 0.0 | 0.0 |
| 25-30 | 1553.4 | 112.5 | 197.2 | 169.7 | 137.5 | 144.9 | 360.4 | 440.8 | 1709.9 | 1257.1 | 45.4 | 2.0 | 0.0 |
| 30-40 | 994.9 | 89.4 | 171.7 | 154.4 | 238.6 | 258.4 | 577.1 | 586.0 | 675.1 | 1213.8 | 3807.6 | 923.7 | 32.0 |
| 40-50 | 227.8 | 56.7 | 47.3 | 71.4 | 76.5 | 79.7 | 176.7 | 192.0 | 328.2 | 479.9 | 1064.3 | 1639.3 | 1456.5 |
| 50-75 | 40.6 | 34.3 | 16.2 | 23.5 | 24.2 | 39.8 | 87.7 | 105.2 | 141.4 | 174.0 | 582.8 | 673.8 | 858.4 |
| 75-100 | 1.0 | 14.4 | 3.4 | 3.5 | 4.5 | 0.0 | 11.7 | 8.3 | 12.7 | 9.6 | 18.2 | 24.9 | 56.4 |
| 100-200 | 0.0 | 3.8 | 1.0 | 0.4 | 0.5 | 5.9 | 7.8 | 0.4 | 0.1 | 3.7 | 1.9 | 3.2 | 6.7 |
| 200-500 | 0.0 | 2.5 | 0.1 | 0.9 | 0.2 | 0.2 | 0.4 | 0.0 | 0.0 | 0.0 | 0.2 | 0.6 | 0.4 |
| 500-1000 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| More than 1000 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total | 16704.7 | 12936.1 | 5506.8 | 3927.1 | 3689.0 | 2512.3 | 4388.0 | 3820.9 | 3380.1 | 3159.4 | 5531.6 | 3269.1 | 2410.7 |

| AGI (thousands 2006\$) | Thousands of Tax Units ² | | | | | | | | | | Total | Mean (2006\$) | Median (2006\$) |
|------------------------|-------------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------|---------------|-----------------|
| | Tax Liability (2006\$) | | | | | | | | | | | | |
| | 6,000-7,000 | 7,000-8,000 | 8,000-10,000 | 10,000-12,000 | 12,000-15,000 | 15,000-20,000 | 20,000-30,000 | 30,000-40,000 | 40,000-50,000 | More than 50,000 | | | |
| Below 0 | 0.0 | 0.0 | 0.3 | 0.4 | 0.2 | 0.2 | 0.3 | 0.1 | 0.0 | 0.4 | 1156.3 | -244 | 0 |
| 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 90.6 | -2 | 0 |
| 0-5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9807.4 | -123 | 0 |
| 5-10 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10080.6 | -489 | 0 |
| 10-15 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9421.0 | -688 | 161 |
| 15-20 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8246.5 | -444 | 671 |
| 20-25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 7673.3 | 123 | 1,252 |
| 25-30 | 0.4 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6131.6 | 992 | 1,972 |
| 30-40 | 1.4 | 4.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9728.5 | 2,357 | 2,976 |
| 40-50 | 777.4 | 14.6 | 4.5 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6693.0 | 4,018 | 4,460 |
| 50-75 | 991.2 | 1357.3 | 1907.9 | 897.5 | 188.2 | 6.1 | 0.0 | 0.0 | 0.0 | 0.0 | 8150.1 | 6,953 | 7,205 |
| 75-100 | 55.0 | 86.5 | 297.0 | 512.7 | 1015.0 | 450.1 | 14.0 | 0.0 | 0.0 | 0.0 | 2599.0 | 12,035 | 12,484 |
| 100-200 | 6.2 | 17.0 | 20.5 | 44.4 | 156.8 | 566.3 | 759.7 | 218.7 | 57.2 | 4.4 | 1886.6 | 21,900 | 20,661 |
| 200-500 | 0.0 | 1.4 | 1.5 | 0.3 | 0.8 | 4.6 | 19.5 | 57.1 | 88.3 | 309.2 | 488.2 | 61,102 | 56,197 |
| 500-1000 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.2 | 0.3 | 89.5 | 91.5 | 153,407 | 145,728 |
| More than 1000 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 59.1 | 59.6 | 779,484 | 387,572 |
| Total | 1831.8 | 1481.7 | 2231.8 | 1455.5 | 1361.1 | 1027.2 | 794.0 | 276.2 | 145.9 | 462.7 | 82303.9 | 3,158 | 640 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Assumes current law.

(2) Includes filing tax units only. Includes returns of those who can be claimed as a dependent on another return.