

Table T08-0247
Distribution of Tax Units with Zero or Negative Tax Liability by Cash Income Level, 2009¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		No Income Tax Liability ⁴		No Payroll Tax Liability ⁵		No Corporate Tax Liability ⁶		No Tax Liability ⁷		No Net Tax Liability ⁸	
	Number of Tax Units (thousands)	Percent of Total	Number of Tax Units (thousands)	Percent of Class	Number of Tax Units (thousands)	Percent of Class	Number of Tax Units (thousands)	Percent of Class	Number of Tax Units (thousands)	Percent of Class	Number of Tax Units (thousands)	Percent of Class
Less than 10	17,204	11.5	16,997	98.8	6,544	38.0	14,315	83.2	4,938	28.7	14,095	81.9
10-20	24,101	16.0	17,525	72.7	8,612	35.7	18,793	78.0	5,401	22.4	13,588	56.4
20-30	19,493	13.0	10,156	52.1	4,150	21.3	13,801	70.8	1,310	6.7	7,149	36.7
30-40	14,384	9.6	5,700	39.6	2,086	14.5	9,755	67.8	368	2.6	3,813	26.5
40-50	11,749	7.8	2,867	24.4	1,466	12.5	7,242	61.6	155	1.3	1,676	14.3
50-75	21,662	14.4	2,246	10.4	2,604	12.0	10,365	47.8	65	0.3	1,050	4.8
75-100	14,107	9.4	508	3.6	1,425	10.1	5,148	36.5	21	0.1	159	1.1
100-200	19,712	13.1	307	1.6	1,794	9.1	4,734	24.0	8	0.0	46	0.2
200-500	5,636	3.8	47	0.8	543	9.6	777	13.8	0	0.0	2	0.0
500-1,000	989	0.7	12	1.2	124	12.6	66	6.7	0	0.0	1	0.1
More than 1,000	519	0.3	3	0.6	68	13.1	10	2.0	0	0.0	0	0.0
All	150,241	100.0	57,035	38.0	29,812	19.8	85,412	56.8	12,506	8.3	41,974	27.9

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

(1) Calendar year. Assumes current law.

(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.

(5) Payroll tax includes both the employer and employee portion.

(6) Corporate tax is imputed to individuals based on their share of total capital income (realized capital gains, interest income, dividends, and rents).

(7) Represents tax units with zero or negative income tax liability and zero payroll and corporate tax liability.

(8) Represents tax units with a sum of individual income tax, payroll tax, and corporate tax equal to or less than zero.