

Table T08-0208

Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level, 2009¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Number of Tax Units with No Liability (thousands) ⁴	Percent of Class with No Liability ⁴
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	17,204	11.5	17,033	99.0
10-20	24,101	16.0	17,641	73.2
20-30	19,493	13.0	10,038	51.5
30-40	14,384	9.6	5,630	39.1
40-50	11,749	7.8	2,825	24.0
50-75	21,662	14.4	2,156	10.0
75-100	14,107	9.4	490	3.5
100-200	19,712	13.1	293	1.5
200-500	5,636	3.8	47	0.8
500-1,000	989	0.7	12	1.2
More than 1,000	519	0.3	3	0.6
All	150,241	100.0	56,837	37.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(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.