

Table T09-0203
Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law, 2009¹

Cash Income Level (thousands of 2009 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	15,207	10.1	15,178	99.8
10-20	22,657	15.0	18,731	82.7
20-30	20,737	13.7	12,883	62.1
30-40	14,945	9.9	7,155	47.9
40-50	12,224	8.1	4,254	34.8
50-75	23,449	15.5	4,642	19.8
75-100	16,133	10.7	1,246	7.7
100-200	18,960	12.6	646	3.4
200-500	4,667	3.1	99	2.1
500-1,000	857	0.6	19	2.2
More than 1,000	392	0.3	6	1.5
All	150,979	100.0	65,600	43.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year.

(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.