

**Table T09-0204**  
**Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
<b>Less than 10</b>	16,013	10.2	15,838	98.9
<b>10-20</b>	23,194	14.7	15,598	67.3
<b>20-30</b>	22,014	14.0	10,943	49.7
<b>30-40</b>	16,088	10.2	5,228	32.5
<b>40-50</b>	12,539	8.0	2,019	16.1
<b>50-75</b>	22,724	14.4	1,492	6.6
<b>75-100</b>	15,284	9.7	269	1.8
<b>100-200</b>	21,316	13.5	188	0.9
<b>200-500</b>	5,894	3.7	29	0.5
<b>500-1,000</b>	1,021	0.6	10	1.0
<b>More than 1,000</b>	519	0.3	2	0.4
<b>All</b>	157,316	100.0	52,306	33.2

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.