

**Table T09-0205**  
**Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Administration Baseline, 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	15,857	99.0
<b>10-20</b>	23,194	14.7	16,168	69.7
<b>20-30</b>	22,014	14.0	11,702	53.2
<b>30-40</b>	16,088	10.2	6,537	40.6
<b>40-50</b>	12,539	8.0	3,301	26.3
<b>50-75</b>	22,724	14.4	2,814	12.4
<b>75-100</b>	15,284	9.7	570	3.7
<b>100-200</b>	21,316	13.5	358	1.7
<b>200-500</b>	5,894	3.7	62	1.1
<b>500-1,000</b>	1,021	0.6	18	1.8
<b>More than 1,000</b>	519	0.3	4	0.8
<b>All</b>	157,316	100.0	58,083	36.9

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

(1) Calendar year. The Administration baseline extends all provisions in the 2001 and 2003 tax acts that are currently scheduled to sunset on 12/31/10 (the estate tax is retained at its 2009 levels). The 2009 AMT patch is extended and the exemption, phaseout bracket threshold, and tax bracket threshold are indexed for inflation after 2009.

(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.