

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T10-0079
Distribution of Tax Units with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No Liability	Percent of Class with No Liability
Less than 10	19,232	12.5	9,810	51.0	6,065	31.5
10-20	25,210	16.4	12,976	51.5	7,315	29.0
20-30	20,273	13.2	6,976	34.4	3,040	15.0
30-40	15,926	10.4	2,707	17.0	1,256	7.9
40-50	12,195	7.9	1,046	8.6	661	5.4
50-75	20,409	13.3	564	2.8	391	1.9
75-100	14,353	9.4	144	1.0	85	0.6
100-200	18,275	11.9	120	0.7	66	0.4
200-500	5,216	3.4	30	0.6	18	0.4
500-1,000	900	0.6	3	0.4	3	0.3
More than 1,000	414	0.3	1	0.3	1	0.4
All	153,472	100.0	35,094	22.9	19,542	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.

Table T10-0079
Distribution of Single Tax Units with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System ⁵	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No Liability	Percent of Class with No Liability
Less than 10	13,491	20.1	5,569	41.3	4,448	33.0
10-20	15,275	22.8	6,124	40.1	5,370	35.2
20-30	10,557	15.7	2,070	19.6	1,790	17.0
30-40	7,505	11.2	461	6.1	351	4.7
40-50	5,457	8.1	142	2.6	80	1.5
50-75	7,250	10.8	99	1.4	59	0.8
75-100	3,401	5.1	51	1.5	20	0.6
100-200	2,721	4.1	53	1.9	24	0.9
200-500	682	1.0	8	1.1	3	0.4
500-1,000	121	0.2	1	0.8	0	0.3
More than 1,000	56	0.1	0	0.8	0	0.9
All	67,097	100.0	14,979	22.3	12,541	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.

Table T10-0079
Distribution of Married Filing Joint Tax Units with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No	Percent of Class with No Liability
Less than 10	2,455	4.1	1,597	65.1	1,119	45.6
10-20	4,417	7.3	2,574	58.3	1,414	32.0
20-30	4,861	8.1	2,446	50.3	1,084	22.3
30-40	4,389	7.3	1,622	36.9	851	19.4
40-50	4,097	6.8	798	19.5	562	13.7
50-75	9,767	16.3	406	4.2	305	3.1
75-100	9,535	15.9	79	0.8	53	0.6
100-200	14,745	24.5	64	0.4	41	0.3
200-500	4,367	7.3	21	0.5	15	0.4
500-1,000	747	1.2	2	0.3	2	0.3
More than 1,000	340	0.6	1	0.2	1	0.3
All	60,097	100.0	9,840	16.4	5,620	9.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.

Table T10-0079
Distribution of Head of Household Tax Units with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No	Percent of Class with No Liability
Less than 10	3,099	13.0	2,604	84.0	459	14.8
10-20	5,220	22.0	4,270	81.8	525	10.1
20-30	4,519	19.0	2,446	54.1	157	3.5
30-40	3,634	15.3	619	17.0	51	1.4
40-50	2,292	9.6	105	4.6	16	0.7
50-75	2,913	12.3	55	1.9	24	0.8
75-100	1,183	5.0	13	1.1	11	1.0
100-200	683	2.9	2	0.3	2	0.3
200-500	123	0.5	0	0.1	0	0.1
500-1,000	21	0.1	0	1.4	0	0.1
More than 1,000	9	0.0	0	0.3	0	0.3
All	23,770	100.0	10,169	42.8	1,289	5.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.

Table T10-0079
Distribution of Married Filing Separate Tax Units with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No	Percent of Class with No Liability
Less than 10	186	7.4	39	21.0	39	21.0
10-20	299	11.9	8	2.5	5	1.8
20-30	336	13.4	14	4.3	9	2.6
30-40	398	15.9	5	1.3	3	0.8
40-50	349	13.9	2	0.6	2	0.6
50-75	478	19.1	4	0.9	2	0.5
75-100	234	9.3	1	0.3	1	0.3
100-200	127	5.0	1	0.9	0	0.2
200-500	45	1.8	1	2.3	0	0.4
500-1,000	10	0.4	0	0.4	0	2.6
More than 1,000	8	0.3	0	0.6	0	1.1
All	2,508	100.0	106	4.2	93	3.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.

Table T10-0079
Distribution of Elderly Tax Units with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No Liability	Percent of Class with No Liability
Less than 10	2,580	8.8	2,194	85.1	2,144	83.1
10-20	6,648	22.8	5,167	77.7	5,073	76.3
20-30	4,517	15.5	2,513	55.6	2,431	53.8
30-40	2,742	9.4	1,076	39.3	994	36.3
40-50	2,038	7.0	648	31.8	552	27.1
50-75	4,156	14.3	384	9.2	310	7.5
75-100	2,313	7.9	97	4.2	60	2.6
100-200	2,802	9.6	68	2.4	33	1.2
200-500	1,021	3.5	21	2.1	12	1.2
500-1,000	204	0.7	1	0.5	1	0.3
More than 1,000	101	0.3	1	0.5	0	0.4
All	29,160	100.0	12,196	41.8	11,637	39.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.

Table T10-0079
Distribution of Tax Units with Children with Zero or Negative Individual Income and Payroll Tax Liability by Cash Income Level
Current Law and a Simplified Tax System, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability ⁴	Number of Tax Units with No Liability	Percent of Class with No Liability
Less than 10	3,690	7.6	3,423	92.8	542	14.7
10-20	5,996	12.4	5,515	92.0	193	3.2
20-30	5,563	11.5	3,803	68.4	46	0.8
30-40	4,833	10.0	1,356	28.0	18	0.4
40-50	3,844	7.9	306	8.0	11	0.3
50-75	6,876	14.2	122	1.8	12	0.2
75-100	5,941	12.2	19	0.3	3	0.1
100-200	8,597	17.7	16	0.2	8	0.1
200-500	2,442	5.0	5	0.2	2	0.1
500-1,000	393	0.8	1	0.3	1	0.3
More than 1,000	164	0.3	0	0.2	0	0.2
All	48,527	100.0	14,704	30.3	906	1.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits. Payroll taxes include the employer and employee portion of Social Security and Medicare taxes.

(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.