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Table T10-0082
Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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	19,232	12.5	19,185	99.8	18,758	97.5
10-20	25,210	16.4	20,682	82.0	7,753	30.8
20-30	20,273	13.2	12,174	60.0	1,174	5.8
30-40	15,926	10.4	7,146	44.9	399	2.5
40-50	12,195	7.9	4,012	32.9	226	1.8
50-75	20,409	13.3	3,476	17.0	278	1.4
75-100	14,353	9.4	852	5.9	122	0.8
100-200	18,275	11.9	415	2.3	109	0.6
200-500	5,216	3.4	70	1.3	39	0.7
500-1,000	900	0.6	14	1.6	11	1.2
More than 1,000	414	0.3	4	1.0	4	1.0
All	153,472	100.0	69,085	45.0	29,911	19.5

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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 T10-0082
Distribution of Single Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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 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	13,460	99.8	13,109	97.2
10-20	15,275	22.8	10,933	71.6	1,752	11.5
20-30	10,557	15.7	3,687	34.9	254	2.4
30-40	7,505	11.2	1,050	14.0	96	1.3
40-50	5,457	8.1	290	5.3	33	0.6
50-75	7,250	10.8	209	2.9	66	0.9
75-100	3,401	5.1	93	2.7	27	0.8
100-200	2,721	4.1	77	2.8	15	0.5
200-500	682	1.0	14	2.1	8	1.2
500-1,000	121	0.2	3	2.1	2	1.4
More than 1,000	56	0.1	1	1.2	1	1.0
All	67,097	100.0	30,388	45.3	15,930	23.7

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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 T10-0082
Distribution of Married Filing Joint Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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	2,452	99.9	2,440	99.4
10-20	4,417	7.3	4,406	99.7	4,130	93.5
20-30	4,861	8.1	4,293	88.3	775	15.9
30-40	4,389	7.3	3,346	76.2	259	5.9
40-50	4,097	6.8	2,752	67.2	131	3.2
50-75	9,767	16.3	2,799	28.7	152	1.6
75-100	9,535	15.9	674	7.1	72	0.8
100-200	14,745	24.5	315	2.1	82	0.6
200-500	4,367	7.3	54	1.2	29	0.7
500-1,000	747	1.2	9	1.2	9	1.1
More than 1,000	340	0.6	3	0.9	3	0.9
All	60,097	100.0	21,476	35.7	8,442	14.0

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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 T10-0082
Distribution of Head of Household Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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	3,090	99.7	3,026	97.7
10-20	5,220	22.0	5,185	99.3	1,846	35.4
20-30	4,519	19.0	4,116	91.1	138	3.1
30-40	3,634	15.3	2,706	74.4	36	1.0
40-50	2,292	9.6	934	40.7	42	1.8
50-75	2,913	12.3	443	15.2	48	1.7
75-100	1,183	5.0	68	5.7	10	0.8
100-200	683	2.9	12	1.8	5	0.7
200-500	123	0.5	1	0.8	0	0.3
500-1,000	21	0.1	2	11.3	0	2.0
More than 1,000	9	0.0	0	0.5	0	0.8
All	23,770	100.0	16,631	70.0	5,223	22.0

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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 T10-0082
Distribution of Married Filing Separate Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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	186	7.4	183	98.0	183	98.0
10-20	299	11.9	158	53.0	26	8.6
20-30	336	13.4	77	23.0	8	2.3
30-40	398	15.9	44	11.1	9	2.2
40-50	349	13.9	36	10.2	20	5.9
50-75	478	19.1	24	5.1	11	2.3
75-100	234	9.3	18	7.8	13	5.5
100-200	127	5.0	10	8.0	8	6.3
200-500	45	1.8	1	2.5	1	1.9
500-1,000	10	0.4	0	2.5	0	4.1
More than 1,000	8	0.3	0	3.3	0	3.8
All	2,508	100.0	589	23.5	315	12.6

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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 T10-0082
Distribution of Elderly Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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	2,579	100.0	2,578	99.9
10-20	6,648	22.8	5,918	89.0	1,967	29.6
20-30	4,517	15.5	3,290	72.8	344	7.6
30-40	2,742	9.4	1,504	54.9	87	3.2
40-50	2,038	7.0	925	45.4	34	1.7
50-75	4,156	14.3	729	17.5	25	0.6
75-100	2,313	7.9	143	6.2	9	0.4
100-200	2,802	9.6	102	3.6	12	0.4
200-500	1,021	3.5	30	3.0	4	0.4
500-1,000	204	0.7	2	0.8	1	0.5
More than 1,000	101	0.3	1	0.8	0	0.4
All	29,160	100.0	15,260	52.3	5,098	17.5

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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 T10-0082
Distribution of Tax Units with Children with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law and a Simplified Tax System with an Expanded Definition of Taxable Income, 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	3,690	7.6	3,685	99.9	3,587	97.2
10-20	5,996	12.4	5,987	99.9	2,875	48.0
20-30	5,563	11.5	5,483	98.6	347	6.2
30-40	4,833	10.0	4,195	86.8	102	2.1
40-50	3,844	7.9	2,480	64.5	90	2.3
50-75	6,876	14.2	2,339	34.0	120	1.7
75-100	5,941	12.2	575	9.7	54	0.9
100-200	8,597	17.7	184	2.1	49	0.6
200-500	2,442	5.0	22	0.9	17	0.7
500-1,000	393	0.8	7	1.9	5	1.4
More than 1,000	164	0.3	1	0.8	2	1.2
All	48,527	100.0	25,144	51.8	7,425	15.3

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income.

(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.