

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

**Table T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	19,232	12.5	9,810	51.0	5,915	30.8
<b>10-20</b>	25,210	16.4	12,976	51.5	2,619	10.4
<b>20-30</b>	20,273	13.2	6,976	34.4	385	1.9
<b>30-40</b>	15,926	10.4	2,707	17.0	142	0.9
<b>40-50</b>	12,195	7.9	1,046	8.6	52	0.4
<b>50-75</b>	20,409	13.3	564	2.8	57	0.3
<b>75-100</b>	14,353	9.4	144	1.0	15	0.1
<b>100-200</b>	18,275	11.9	120	0.7	20	0.1
<b>200-500</b>	5,216	3.4	30	0.6	5	0.1
<b>500-1,000</b>	900	0.6	3	0.4	1	0.1
<b>More than 1,000</b>	414	0.3	1	0.3	1	0.2
<b>All</b>	153,472	100.0	35,094	22.9	9,852	6.4

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. The expanded definition of taxable income includes tax exempt interest and all social security and pension income. 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 T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System <sup>5</sup>	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	13,491	20.1	5,569	41.3	4,298	31.9
<b>10-20</b>	15,275	22.8	6,124	40.1	1,000	6.5
<b>20-30</b>	10,557	15.7	2,070	19.6	107	1.0
<b>30-40</b>	7,505	11.2	461	6.1	50	0.7
<b>40-50</b>	5,457	8.1	142	2.6	8	0.1
<b>50-75</b>	7,250	10.8	99	1.4	24	0.3
<b>75-100</b>	3,401	5.1	51	1.5	5	0.1
<b>100-200</b>	2,721	4.1	53	1.9	4	0.1
<b>200-500</b>	682	1.0	8	1.1	2	0.3
<b>500-1,000</b>	121	0.2	1	0.8	0	0.1
<b>More than 1,000</b>	56	0.1	0	0.8	0	0.3
<b>All</b>	67,097	100.0	14,979	22.3	5,893	8.8

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. 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 T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 <sup>4</sup>	Number of Tax Units with No	Percent of Class with No Liability
<b>Less than 10</b>	2,455	4.1	1,597	65.1	1,119	45.6
<b>10-20</b>	4,417	7.3	2,574	58.3	1,325	30.0
<b>20-30</b>	4,861	8.1	2,446	50.3	252	5.2
<b>30-40</b>	4,389	7.3	1,622	36.9	88	2.0
<b>40-50</b>	4,097	6.8	798	19.5	39	1.0
<b>50-75</b>	9,767	16.3	406	4.2	28	0.3
<b>75-100</b>	9,535	15.9	79	0.8	7	0.1
<b>100-200</b>	14,745	24.5	64	0.4	14	0.1
<b>200-500</b>	4,367	7.3	21	0.5	3	0.1
<b>500-1,000</b>	747	1.2	2	0.3	1	0.1
<b>More than 1,000</b>	340	0.6	1	0.2	1	0.2
<b>All</b>	60,097	100.0	9,840	16.4	3,048	5.1

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. 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 T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 <sup>4</sup>	Number of Tax Units with No	Percent of Class with No Liability
<b>Less than 10</b>	3,099	13.0	2,604	84.0	459	14.8
<b>10-20</b>	5,220	22.0	4,270	81.8	292	5.6
<b>20-30</b>	4,519	19.0	2,446	54.1	19	0.4
<b>30-40</b>	3,634	15.3	619	17.0	2	0.1
<b>40-50</b>	2,292	9.6	105	4.6	3	0.1
<b>50-75</b>	2,913	12.3	55	1.9	4	0.1
<b>75-100</b>	1,183	5.0	13	1.1	2	0.2
<b>100-200</b>	683	2.9	2	0.3	1	0.2
<b>200-500</b>	123	0.5	0	0.1	0	0.0
<b>500-1,000</b>	21	0.1	0	1.4	0	0.0
<b>More than 1,000</b>	9	0.0	0	0.3	0	0.2
<b>All</b>	23,770	100.0	10,169	42.8	825	3.5

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. 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 T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 <sup>4</sup>	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	4	1.2
20-30	336	13.4	14	4.3	7	2.1
30-40	398	15.9	5	1.3	1	0.3
40-50	349	13.9	2	0.6	2	0.6
50-75	478	19.1	4	0.9	1	0.3
75-100	234	9.3	1	0.3	1	0.3
100-200	127	5.0	1	0.9	0	0.1
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	0.7
<b>All</b>	<b>2,508</b>	<b>100.0</b>	<b>106</b>	<b>4.2</b>	<b>86</b>	<b>3.4</b>

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. 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 T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	2,580	8.8	2,194	85.1	2,144	83.1
<b>10-20</b>	6,648	22.8	5,167	77.7	1,531	23.0
<b>20-30</b>	4,517	15.5	2,513	55.6	219	4.9
<b>30-40</b>	2,742	9.4	1,076	39.3	47	1.7
<b>40-50</b>	2,038	7.0	648	31.8	15	0.8
<b>50-75</b>	4,156	14.3	384	9.2	13	0.3
<b>75-100</b>	2,313	7.9	97	4.2	3	0.1
<b>100-200</b>	2,802	9.6	68	2.4	6	0.2
<b>200-500</b>	1,021	3.5	21	2.1	2	0.2
<b>500-1,000</b>	204	0.7	1	0.5	0	0.2
<b>More than 1,000</b>	101	0.3	1	0.5	0	0.2
<b>All</b>	29,160	100.0	12,196	41.8	4,008	13.7

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. 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 T10-0083**  
**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 with an Expanded Definition of Taxable Income, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	3,690	7.6	3,423	92.8	541	14.7
<b>10-20</b>	5,996	12.4	5,515	92.0	150	2.5
<b>20-30</b>	5,563	11.5	3,803	68.4	22	0.4
<b>30-40</b>	4,833	10.0	1,356	28.0	4	0.1
<b>40-50</b>	3,844	7.9	306	8.0	6	0.1
<b>50-75</b>	6,876	14.2	122	1.8	7	0.1
<b>75-100</b>	5,941	12.2	19	0.3	2	0.0
<b>100-200</b>	8,597	17.7	16	0.2	7	0.1
<b>200-500</b>	2,442	5.0	5	0.2	1	0.0
<b>500-1,000</b>	393	0.8	1	0.3	0	0.1
<b>More than 1,000</b>	164	0.3	0	0.2	0	0.2
<b>All</b>	48,527	100.0	14,704	30.3	807	1.7

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. 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.