

Table T11-0173
Tax Units with Zero or Negative Tax Liability, 2004-2011^{1,2}

	Calendar Year							
	2004	2005	2006	2007	2008	2009	2010	2011
Number (millions)								
Tax Units	151.2	153.1	153.3	154.4	156.9	159.2	161.5	163.9
Tax Filers ³	122.8	124.9	128.6	132.9	132.4	132.5	132.6	132.8
Tax Payers ⁴	85.1	86.6	89.3	92.8	77.2	78.3	81.6	87.8
Tax Units with Zero or Negative Individual Income Tax								
Number (millions)	66.1	66.5	64.0	61.6	79.7	80.9	79.9	76.1
As percent of all tax units	43.7	43.4	41.7	39.9	50.8	50.8	49.5	46.4
Tax Units with Zero or Negative Sum of Income and Payroll Taxes								
Number (millions)	38.2	38.3	35.8	33.7	43.2	45.7	44.5	45.2
As percent of all tax units	25.3	25.0	23.4	21.9	27.5	28.7	27.6	27.6
Tax Units with Zero or Negative Income and Payroll Tax								
Number (millions)	26.9	26.7	24.1	21.6	27.4	27.7	28.1	29.7
As percent of all tax units	17.8	17.5	15.7	14.0	17.4	17.4	17.4	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2)

(1) Calendar year under current law.

(2) Excludes those that are dependents of other tax units.

(3) Tax units that file an individual income tax return.

(4) Tax units with positive individual income tax liability.