

Table T10-0105
Tax Units that Pay No Individual Income Tax by Cash Income Level, 2009¹

Cash Income Level (thousands of 2009 dollars)²	Number of Tax Units (thousands)³	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	18,691	12.3	18,661	26.3	99.8
10-20	24,650	16.3	20,604	29.1	83.6
20-30	20,270	13.4	12,527	17.7	61.8
30-40	15,408	10.2	7,319	10.3	47.5
40-50	12,353	8.2	4,390	6.2	35.5
50-75	20,535	13.6	4,341	6.1	21.1
75-100	14,202	9.4	1,290	1.8	9.1
100-200	18,105	12.0	628	0.9	3.5
200-500	5,002	3.3	97	0.1	1.9
500-1,000	866	0.6	16	0.0	1.9
More than 1,000	390	0.3	6	0.0	1.5
All	151,485	100.0	70,881	100.0	46.8

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$0 or less⁴**

Liability (\$ 2009)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-4,900	-2,400	-500	-250	-60

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

- (1) Calendar year. Assumes current law. "Non-paying tax units" are those with individual income tax liability of \$0 or less.
- (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) For example, the table implies that, of the population of tax units that do not pay a positive amount of individual income tax, 10 percent receive a net refund of \$4,911 or more, and 50 percent receive a net refund of \$500 or more.