

Table T09-0412

Tax Units with Zero or Negative Tax Liability, 2004-2008^{1,2}

| | Calendar Year | | | | |
|---|---------------|-------|-------|-------|-------|
| | 2004 | 2005 | 2006 | 2007 | 2008 |
| Number (millions) | | | | | |
| Tax Units | 142.4 | 144.0 | 145.9 | 146.6 | 149.5 |
| Tax Filers³ | 122.9 | 125.0 | 129.2 | 127.2 | 132.2 |
| Tax Payers⁴ | 85.1 | 87.6 | 91.5 | 91.0 | 77.0 |
| Tax Units with Zero or Negative Individual Income Tax | | | | | |
| Number (millions) | 57.4 | 56.4 | 54.4 | 55.6 | 72.5 |
| As percent of all tax units | 40.3 | 39.1 | 37.3 | 37.9 | 48.5 |
| Tax Units with Zero or Negative Income and Payroll Tax | | | | | |
| Number (millions) | 19.6 | 18.9 | 17.1 | 18.9 | 21.5 |
| As percent of all tax units | 13.8 | 13.1 | 11.7 | 12.9 | 14.4 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2)

- (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.