

Table T11-0175
Distribution of Tax Units that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	24,457	14.9	24,300	31.9	99.4
10-20	28,266	17.2	22,836	30.0	80.8
20-30	20,763	12.7	12,653	16.6	60.9
30-40	17,188	10.5	7,112	9.3	41.4
40-50	13,691	8.4	4,188	5.5	30.6
50-75	19,752	12.1	2,858	3.8	14.5
75-100	13,684	8.4	723	0.9	5.3
100-200	18,322	11.2	381	0.5	2.1
200-500	5,366	3.3	81	0.1	1.5
500-1,000	907	0.6	22	0.0	2.4
More than 1,000	433	0.3	7	0.0	1.6
All	163,869	100.0	76,185	100.0	46.5

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-4,094	-1,356	0	0	0

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

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 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.

Table T11-0175
Distribution of Single Tax Units that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	19,360	24.1	19,231	45.8	99.3
10-20	19,808	24.7	14,836	35.3	74.9
20-30	12,116	15.1	5,385	12.8	44.4
30-40	8,974	11.2	1,260	3.0	14.0
40-50	5,964	7.4	300	0.7	5.0
50-75	7,023	8.8	252	0.6	3.6
75-100	2,998	3.7	82	0.2	2.7
100-200	2,554	3.2	77	0.2	3.0
200-500	679	0.8	18	0.0	2.6
500-1,000	117	0.1	4	0.0	3.2
More than 1,000	54	0.1	1	0.0	1.7
All	80,235	100.0	42,026	100.0	52.4

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-464	0	0	0	0

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

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and file as single.

(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.

Table T11-0175
Distribution of Married Filing Jointly Tax Units that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	1,469	2.6	1,460	9.0	99.4
10-20	2,703	4.8	2,627	16.1	97.2
20-30	3,378	6.0	2,775	17.0	82.2
30-40	3,963	7.0	3,023	18.6	76.3
40-50	4,983	8.8	2,955	18.2	59.3
50-75	9,785	17.3	2,171	13.3	22.2
75-100	9,374	16.5	573	3.5	6.1
100-200	15,014	26.5	275	1.7	1.8
200-500	4,529	8.0	59	0.4	1.3
500-1,000	760	1.3	15	0.1	2.0
More than 1,000	361	0.6	5	0.0	1.5
All	56,662	100.0	16,279	100.0	28.7

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-6,032	-3,231	-464	0	0

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

(1) Calendar year under current law. "Non-paying tax units" are those married individuals with income tax liability of \$5 or less and file as a joint return.

(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.

Table T11-0175
Distribution of Head of Household Tax Units that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	3,465	14.2	3,453	19.9	99.7
10-20	5,465	22.4	5,273	30.4	96.5
20-30	4,876	20.0	4,422	25.5	90.7
30-40	3,748	15.4	2,777	16.0	74.1
40-50	2,382	9.8	892	5.1	37.4
50-75	2,528	10.4	405	2.3	16.0
75-100	1,092	4.5	52	0.3	4.8
100-200	633	2.6	17	0.1	2.7
200-500	120	0.5	1	0.0	0.8
500-1,000	20	0.1	3	0.0	13.5
More than 1,000	9	0.0	0	0.0	3.1
All	24,414	100.0	17,371	100.0	71.2

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-6,177	-4,094	-2,591	-635	0

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

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and file as head of household.

(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.

Table T11-0175
Distribution of Married Filing Separately Tax Units that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	163	6.4	156	30.6	95.8
10-20	290	11.4	99	19.4	34.1
20-30	392	15.3	70	13.7	17.8
30-40	503	19.7	51	10.1	10.2
40-50	362	14.2	41	8.0	11.2
50-75	416	16.3	31	6.0	7.3
75-100	220	8.6	17	3.3	7.6
100-200	122	4.8	12	2.3	9.7
200-500	38	1.5	3	0.5	6.6
500-1,000	10	0.4	0	0.1	3.5
More than 1,000	9	0.3	0	0.1	3.9
All	2,558	100.0	510	100.0	19.9

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-1,374	-286	0	0	0

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

(1) Calendar year under current law. "Non-paying tax units" are those married individuals with income tax liability of \$5 or less that file separately.

(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.

Table T11-0175
Distribution of Elderly Tax Units that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	3,246	9.1	3,246	16.4	100.0
10-20	8,807	24.8	8,760	44.1	99.5
20-30	4,635	13.0	4,026	20.3	86.9
30-40	3,579	10.1	1,604	8.1	44.8
40-50	2,957	8.3	1,304	6.6	44.1
50-75	4,677	13.2	653	3.3	14.0
75-100	2,878	8.1	117	0.6	4.1
100-200	3,397	9.6	82	0.4	2.4
200-500	1,035	2.9	19	0.1	1.9
500-1,000	196	0.6	5	0.0	2.7
More than 1,000	95	0.3	1	0.0	0.8
All	35,530	100.0	19,845	100.0	55.9

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	0	0	0	0	0

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

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and at least the primary or secondary taxpayer is 65 years old.

(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.

Table T11-0175
Distribution of Tax Units with Children that Pay No Individual Income Tax
by Cash Income Level, Current Law, 2011 ¹

Cash Income Level (thousands of 2011 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	3,818	7.9	3,813	15.4	99.9
10-20	5,749	11.9	5,735	23.1	99.8
20-30	5,818	12.0	5,724	23.1	98.4
30-40	5,069	10.5	4,349	17.5	85.8
40-50	4,083	8.4	2,427	9.8	59.5
50-75	6,557	13.6	1,877	7.6	28.6
75-100	5,473	11.3	493	2.0	9.0
100-200	8,493	17.6	174	0.7	2.0
200-500	2,554	5.3	34	0.1	1.3
500-1,000	404	0.8	9	0.0	2.3
More than 1,000	177	0.4	3	0.0	1.5
All	48,380	100.0	24,821	100.0	51.3

Addendum**Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-6,665	-4,682	-3,094	-1,364	-135

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

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and has at least one home or away dependent exemption.

(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.