

**Table T11-0185**  
**Distribution of Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	21,065	12.7	20,976	29.3	99.6
10-20	27,359	16.5	22,053	30.8	80.6
20-30	20,377	12.3	12,513	17.5	61.4
30-40	16,959	10.2	6,844	9.5	40.4
40-50	13,305	8.0	3,857	5.4	29.0
50-75	22,765	13.7	2,982	4.2	13.1
75-100	14,636	8.8	695	1.0	4.7
100-200	20,881	12.6	421	0.6	2.0
200-500	6,084	3.7	77	0.1	1.3
500-1,000	1,051	0.6	14	0.0	1.3
More than 1,000	534	0.3	8	0.0	1.5
All	166,272	100.0	71,675	100.0	43.1

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Liability (\$ 2011)	-4,065	-1,346	0	0	0

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

(1) Calendar year. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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 T11-0185**  
**Distribution of Single Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	16,722	20.7	16,658	42.2	99.6
10-20	19,121	23.7	14,206	36.0	74.3
20-30	12,334	15.3	5,658	14.3	45.9
30-40	9,158	11.4	1,434	3.6	15.7
40-50	5,981	7.4	329	0.8	5.5
50-75	8,668	10.8	300	0.8	3.5
75-100	3,570	4.4	79	0.2	2.2
100-200	3,358	4.2	86	0.2	2.6
200-500	794	1.0	16	0.0	2.0
500-1,000	131	0.2	2	0.0	1.3
More than 1,000	74	0.1	4	0.0	5.7
All	80,622	100.0	39,469	100.0	49.0

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

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

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

(1) Calendar year. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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 T11-0185**  
**Distribution of Married Filing Jointly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	1,291	2.2	1,281	8.5	99.3
10-20	2,559	4.4	2,505	16.7	97.9
20-30	2,875	5.0	2,424	16.2	84.3
30-40	3,624	6.3	2,685	17.9	74.1
40-50	4,468	7.7	2,582	17.2	57.8
50-75	10,281	17.8	2,180	14.5	21.2
75-100	9,429	16.3	543	3.6	5.8
100-200	16,457	28.5	313	2.1	1.9
200-500	5,091	8.8	59	0.4	1.2
500-1,000	885	1.5	10	0.1	1.2
More than 1,000	440	0.8	4	0.0	0.9
All	57,802	100.0	14,983	100.0	25.9

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Liability (\$ 2011)	-5,890	-3,177	-441	0	0

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

(1) Calendar year. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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 T11-0185**  
**Distribution of Head of Household Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	2,911	11.5	2,900	17.3	99.6
10-20	5,398	21.4	5,248	31.3	97.2
20-30	4,846	19.2	4,372	26.1	90.2
30-40	3,748	14.8	2,690	16.1	71.8
40-50	2,505	9.9	908	5.4	36.2
50-75	3,317	13.1	472	2.8	14.2
75-100	1,353	5.4	57	0.3	4.2
100-200	905	3.6	13	0.1	1.4
200-500	149	0.6	1	0.0	0.4
500-1,000	24	0.1	2	0.0	6.9
More than 1,000	11	0.0	0	0.0	0.4
All	25,256	100.0	16,751	100.0	66.3

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Liability (\$ 2011)	-6,085	-4,065	-2,634	-614	0

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

(1) Calendar year. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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 T11-0185**  
**Distribution of Married Filing Separately Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	141	5.5	137	29.1	97.1
10-20	280	10.8	94	19.9	33.6
20-30	321	12.4	59	12.4	18.3
30-40	429	16.6	35	7.3	8.1
40-50	350	13.5	39	8.2	11.1
50-75	500	19.3	30	6.4	6.1
75-100	284	11.0	16	3.4	5.6
100-200	162	6.2	9	2.0	5.8
200-500	50	1.9	2	0.4	4.2
500-1,000	11	0.4	0	0.0	0.9
More than 1,000	10	0.4	0	0.0	1.3
All	2,592	100.0	472	100.0	18.2

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Liability (\$ 2011)	-1,248	-256	0	0	0

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

(1) Calendar year. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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 T11-0185**  
**Distribution of Elderly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	3,030	8.2	3,030	15.2	100.0
10-20	8,603	23.2	8,524	42.8	99.1
20-30	4,956	13.4	4,374	21.9	88.2
30-40	3,838	10.4	1,718	8.6	44.8
40-50	2,823	7.6	1,202	6.0	42.6
50-75	5,216	14.1	766	3.8	14.7
75-100	3,053	8.2	138	0.7	4.5
100-200	3,858	10.4	109	0.5	2.8
200-500	1,285	3.5	22	0.1	1.7
500-1,000	239	0.6	6	0.0	2.5
More than 1,000	130	0.4	1	0.0	0.6
All	37,068	100.0	19,926	100.0	53.8

**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. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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 T11-0185**  
**Distribution of Tax Units with Children that Pay No Individual Income Tax**  
**by Cash Income Level, Current Policy, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	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	3,361	6.8	3,356	14.2	99.9
10-20	5,658	11.4	5,642	23.9	99.7
20-30	5,534	11.2	5,442	23.0	98.3
30-40	4,844	9.8	4,111	17.4	84.9
40-50	3,945	8.0	2,229	9.4	56.5
50-75	7,372	14.9	1,904	8.1	25.8
75-100	5,840	11.8	455	1.9	7.8
100-200	9,226	18.7	208	0.9	2.3
200-500	2,749	5.6	29	0.1	1.1
500-1,000	450	0.9	5	0.0	1.0
More than 1,000	206	0.4	1	0.0	0.5
All	49,418	100.0	23,613	100.0	47.8

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

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Liability (\$ 2011)	-6,610	-4,693	-3,093	-1,265	-146

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

(1) Calendar year. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended (with the exception of the payroll tax cut), indexes the AMT exemption level after 2011, and allows nonrefundable personal credits against AMT liability. "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.