

**Table T11-0183**  
**Distribution of Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	20,962	32.2	99.5
10-20	27,359	16.5	21,495	33.0	78.6
20-30	20,377	12.3	11,724	18.0	57.5
30-40	16,959	10.2	5,336	8.2	31.5
40-50	13,305	8.0	2,362	3.6	17.7
50-75	22,765	13.7	1,391	2.1	6.1
75-100	14,636	8.8	305	0.5	2.1
100-200	20,881	12.6	195	0.3	0.9
200-500	6,084	3.7	42	0.1	0.7
500-1,000	1,051	0.6	11	0.0	1.1
More than 1,000	534	0.3	3	0.0	0.6
All	166,272	100.0	65,055	100.0	39.1

**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)	-3,093	-463	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 T11-0183**  
**Distribution of Single Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	16,655	43.7	99.6
10-20	19,121	23.7	13,803	36.2	72.2
20-30	12,334	15.3	5,191	13.6	42.1
30-40	9,158	11.4	1,140	3.0	12.4
40-50	5,981	7.4	240	0.6	4.0
50-75	8,668	10.8	243	0.6	2.8
75-100	3,570	4.4	57	0.2	1.6
100-200	3,358	4.2	48	0.1	1.4
200-500	794	1.0	8	0.0	1.1
500-1,000	131	0.2	1	0.0	0.9
More than 1,000	74	0.1	1	0.0	0.8
All	80,622	100.0	38,082	100.0	47.2

**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
	-193	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 T11-0183**  
**Distribution of Married Filing Jointly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	1,279	10.9	99.1
10-20	2,559	4.4	2,414	20.6	94.3
20-30	2,875	5.0	2,296	19.6	79.8
30-40	3,624	6.3	2,285	19.5	63.0
40-50	4,468	7.7	1,716	14.7	38.4
50-75	10,281	17.8	933	8.0	9.1
75-100	9,429	16.3	201	1.7	2.1
100-200	16,457	28.5	129	1.1	0.8
200-500	5,091	8.8	33	0.3	0.6
500-1,000	885	1.5	8	0.1	0.9
More than 1,000	440	0.8	3	0.0	0.6
All	57,802	100.0	11,692	100.0	20.2

**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
	-3,624	-2,055	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 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 T11-0183**  
**Distribution of Head of Household Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	2,898	19.4	99.6
10-20	5,398	21.4	5,227	35.0	96.8
20-30	4,846	19.2	4,210	28.2	86.9
30-40	3,748	14.8	1,891	12.7	50.5
40-50	2,505	9.9	381	2.6	15.2
50-75	3,317	13.1	189	1.3	5.7
75-100	1,353	5.4	31	0.2	2.3
100-200	905	3.6	10	0.1	1.1
200-500	149	0.6	0	0.0	0.2
500-1,000	24	0.1	1	0.0	6.0
More than 1,000	11	0.0	0	0.0	0.4
All	25,256	100.0	14,927	100.0	59.1

**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
	-4,501	-3,093	-2,091	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 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 T11-0183**  
**Distribution of Married Filing Separately Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	130	36.7	92.1
10-20	280	10.8	51	14.4	18.2
20-30	321	12.4	27	7.5	8.3
30-40	429	16.6	20	5.6	4.6
40-50	350	13.5	24	6.7	6.8
50-75	500	19.3	27	7.6	5.4
75-100	284	11.0	16	4.5	5.6
100-200	162	6.2	8	2.4	5.2
200-500	50	1.9	1	0.2	1.4
500-1,000	11	0.4	0	0.0	0.4
More than 1,000	10	0.4	0	0.0	1.1
All	2,592	100.0	354	100.0	13.7

**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
	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 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 T11-0183**  
**Distribution of Elderly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	15.7	100.0
10-20	8,603	23.2	8,522	44.2	99.1
20-30	4,956	13.4	4,325	22.4	87.3
30-40	3,838	10.4	1,583	8.2	41.3
40-50	2,823	7.6	1,053	5.5	37.3
50-75	5,216	14.1	574	3.0	11.0
75-100	3,053	8.2	86	0.4	2.8
100-200	3,858	10.4	47	0.2	1.2
200-500	1,285	3.5	10	0.1	0.8
500-1,000	239	0.6	6	0.0	2.4
More than 1,000	130	0.4	1	0.0	0.4
All	37,068	100.0	19,273	100.0	52.0

**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 T11-0183**  
**Distribution of Tax Units with Children that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 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	3,354	17.3	99.8
10-20	5,658	11.4	5,635	29.0	99.6
20-30	5,534	11.2	5,334	27.4	96.4
30-40	4,844	9.8	3,070	15.8	63.4
40-50	3,945	8.0	1,038	5.3	26.3
50-75	7,372	14.9	578	3.0	7.8
75-100	5,840	11.8	132	0.7	2.3
100-200	9,226	18.7	58	0.3	0.6
200-500	2,749	5.6	12	0.1	0.4
500-1,000	450	0.9	3	0.0	0.7
More than 1,000	206	0.4	1	0.0	0.4
All	49,418	100.0	19,443	100.0	39.3

**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)	-4,646	-3,216	-2,488	-925	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 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.