

Table T11-0182
Distribution of Tax Units that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012¹

Cash Income Percentile 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
Lowest Quintile	43,663	26.4	40,877	53.4	93.6
Second Quintile	37,050	22.4	22,586	29.5	61.0
Middle Quintile	32,849	19.9	9,768	12.8	29.7
Fourth Quintile	27,060	16.4	1,937	2.5	7.2
Top Quintile	23,575	14.3	448	0.6	1.9
All	165,201	100.0	76,608	100.0	46.4
Addendum					
80-90	11,894	7.2	292	0.4	2.5
90-95	5,764	3.5	59	0.1	1.0
95-99	4,723	2.9	80	0.1	1.7
Top 1 Percent	1,193	0.7	16	0.0	1.3
Top 0.1 Percent	122	0.1	2	0.0	1.9
Addendum II					
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)	-4,089	-1,458	0	0	0

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

parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "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>.

The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$17,130, 40% \$34,174, 60% \$62,042, 80% \$104,401, 90% \$169,059, 95% \$216,085, 99% \$569,944, 99.9% \$2,474,273.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T11-0182
Distribution of Single Tax Units that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012 ¹

Cash Income Percentile 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
Lowest Quintile	22,727	28.2	22,454	53.4	98.8
Second Quintile	19,576	24.3	13,262	31.6	67.7
Middle Quintile	16,431	20.4	4,841	11.5	29.5
Fourth Quintile	12,362	15.3	627	1.5	5.1
Top Quintile	8,933	11.1	253	0.6	2.8
All	80,620	100.0	42,020	100.0	52.1
Addendum					
80-90	5,292	6.6	160	0.4	3.0
90-95	1,489	1.8	44	0.1	3.0
95-99	1,750	2.2	43	0.1	2.4
Top 1 Percent	402	0.5	6	0.0	1.5
Top 0.1 Percent	34	0.0	0	0.0	1.0
Addendum II					
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)	-465	0	0	0	0

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

(1) Calendar year. Individual income tax provisions in the Administration's FY2012 Budget Proposals would a) index the parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,888; 40% \$22,737; 60% \$38,728; 80% \$67,694; 90% \$99,454; 95% \$141,130; 99% \$361,878; 99.9% \$1,491,280.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T11-0182
Distribution of Married Filing Jointly Tax Units that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012 ¹

Cash Income Percentile 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
Lowest Quintile	1,785	3.1	1,770	10.8	99.2
Second Quintile	3,307	5.8	3,189	19.4	96.4
Middle Quintile	5,760	10.1	4,521	27.6	78.5
Fourth Quintile	11,637	20.3	5,182	31.6	44.5
Top Quintile	34,380	60.1	1,433	8.7	4.2
All	57,183	100.0	16,407	100.0	28.7
Addendum					
80-90	12,703	22.2	1,044	6.4	8.2
90-95	7,165	12.5	221	1.3	3.1
95-99	12,110	21.2	135	0.8	1.1
Top 1 Percent	2,403	4.2	33	0.2	1.4
Top 0.1 Percent	213	0.4	3	0.0	1.3
Addendum II					
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)	-6,017	-3,269	-465	0	0

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

(1) Calendar year. Individual income tax provisions in the Administration's FY2012 Budget Proposals would a) index the parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,888; 40% \$22,737; 60% \$38,728; 80% \$67,694; 90% \$99,454; 95% \$141,130; 99% \$361,878; 99.9% \$1,491,280.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T11-0182
Distribution of Head of Household Tax Units that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012 ¹

Cash Income Percentile 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
Lowest Quintile	4,423	17.8	4,406	25.0	99.6
Second Quintile	5,979	24.1	5,723	32.4	95.7
Middle Quintile	6,735	27.1	5,658	32.1	84.0
Fourth Quintile	4,857	19.6	1,625	9.2	33.5
Top Quintile	2,765	11.1	165	0.9	6.0
All	24,826	100.0	17,643	100.0	71.1
Addendum					
80-90	1,948	7.8	138	0.8	7.1
90-95	404	1.6	23	0.1	5.7
95-99	350	1.4	3	0.0	0.7
Top 1 Percent	64	0.3	2	0.0	3.3
Top 0.1 Percent	5	0.0	0	0.0	0.8
Addendum II					
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)	-6,156	-4,089	-2,670	-699	0

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

(1) Calendar year. Individual income tax provisions in the Administration's FY2012 Budget Proposals would a) index the parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,888; 40% \$22,737; 60% \$38,728; 80% \$67,694; 90% \$99,454; 95% \$141,130; 99% \$361,878; 99.9% \$1,491,280.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T11-0182
Distribution of Married Filing Separately Tax Units that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012 ¹

Cash Income Percentile 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
Lowest Quintile	215	8.4	204	37.9	95.0
Second Quintile	368	14.3	105	19.6	28.6
Middle Quintile	674	26.2	80	14.8	11.8
Fourth Quintile	714	27.8	79	14.7	11.1
Top Quintile	568	22.1	38	7.1	6.7
All	2,571	100.0	538	100.0	20.9
Addendum					
80-90	374	14.6	22	4.1	5.9
90-95	77	3.0	8	1.5	10.6
95-99	89	3.5	7	1.3	8.1
Top 1 Percent	28	1.1	1	0.2	3.6
Top 0.1 Percent	7	0.3	0	0.0	1.7
Addendum II					
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)	-1,337	-335	0	0	0

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

(1) Calendar year. Individual income tax provisions in the Administration's FY2012 Budget Proposals would a) index the parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,888; 40% \$22,737; 60% \$38,728; 80% \$67,694; 90% \$99,454; 95% \$141,130; 99% \$361,878; 99.9% \$1,491,280.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T11-0182
Distribution of Elderly Tax Units that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012 ¹

Cash Income Percentile 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
Lowest Quintile	4,963	13.7	4,961	24.5	100.0
Second Quintile	8,621	23.7	8,539	42.2	99.1
Middle Quintile	6,510	17.9	4,250	21.0	65.3
Fourth Quintile	6,710	18.5	2,068	10.2	30.8
Top Quintile	9,488	26.1	383	1.9	4.0
All	36,319	100.0	20,229	100.0	55.7
Addendum					
80-90	4,300	11.8	266	1.3	6.2
90-95	1,892	5.2	61	0.3	3.2
95-99	2,644	7.3	44	0.2	1.7
Top 1 Percent	652	1.8	12	0.1	1.9
Top 0.1 Percent	65	0.2	0	0.0	0.5
Addendum II					
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)	0	0	0	0	0

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

(1) Calendar year. Individual income tax provisions in the Administration's FY2012 Budget Proposals would a) index the parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "Non-paying tax units" are those with individual income tax liability of \$5 or less and at least the primary of 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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,888; 40% \$22,737; 60% \$38,728; 80% \$67,694; 90% \$99,454; 95% \$141,130; 99% \$361,878; 99.9% \$1,491,280.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T11-0182
Distribution of Tax Units with Children that Pay No Individual Income Tax
by Cash Income Percentile, Administration's FY2012 Budget, 2012 ¹

Cash Income Percentile 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
Lowest Quintile	4,797	9.8	4,789	19.0	99.8
Second Quintile	6,640	13.6	6,609	26.3	99.5
Middle Quintile	8,476	17.4	7,910	31.4	93.3
Fourth Quintile	9,062	18.6	4,560	18.1	50.3
Top Quintile	19,561	40.2	1,124	4.5	5.7
All	48,707	100.0	25,160	100.0	51.7
Addendum					
80-90	7,736	15.9	888	3.5	11.5
90-95	3,894	8.0	154	0.6	4.0
95-99	6,675	13.7	64	0.3	1.0
Top 1 Percent	1,256	2.6	18	0.1	1.4
Top 0.1 Percent	101	0.2	1	0.0	0.5
Addendum II					
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)	-6,688	-4,687	-3,110	-1,427	-205

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

(1) Calendar year. Individual income tax provisions in the Administration's FY2012 Budget Proposals would a) index the parameters of the AMT to inflation after 2011 and allow refundable and non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) reinstate the 39.6 percent bracket and set the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) tax capital gains and qualified dividends at 20% for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit and increase the phase-out threshold to \$75,000 (not indexed); j) provide automatic enrollment in IRAs; and k) limit itemized deductions to 28% for taxpayers in the top two brackets. "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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,888; 40% \$22,737; 60% \$38,728; 80% \$67,694; 90% \$99,454; 95% \$141,130; 99% \$361,878; 99.9% \$1,491,280.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.