

T11-0228

**Tax Units without Income Tax Liability Due to Addition of Tax Expenditure Provisions in 2011:
Number That Would Have Income Tax Liability if Specific Tax Expenditure Provisions (and no Others) Were Repealed**

| Cash Income Level (thousands of 2011 dollars) | All Units without Income Tax Due to Tax Expenditures | Repeal Elderly Tax Benefits | Repeal Credits for Children and Working Poor | Repeal Exclusion of Other Cash Transfers | Repeal ATL Deductions and Tax- Exempt Interest | Repeal Itemized Deductions | Repeal Education Credits | Repeal Other Credits | Repeal Reduced Rates on Capital Gains & Dividends |
|--|--|--------------------------------|---|---|--|----------------------------------|--------------------------------|-------------------------|---|
| <i>Number of Units (thousands)</i> | | | | | | | | | |
| Less than 10 | 53 | 0 | 67 | 38 | 0 | 0 | 4 | 0 | 0 |
| 10-20 | 12,845 | 8,080 | 1,046 | 837 | 92 | 181 | 482 | 245 | 19 |
| 20-30 | 10,223 | 4,367 | 2,929 | 494 | 95 | 230 | 604 | 225 | 75 |
| 30-40 | 6,719 | 1,734 | 3,137 | 299 | 98 | 306 | 325 | 167 | 128 |
| 40-50 | 4,095 | 1,412 | 1,702 | 189 | 87 | 262 | 219 | 115 | 56 |
| 50-75 | 2,814 | 630 | 1,275 | 302 | 196 | 564 | 318 | 147 | 92 |
| 75-100 | 710 | 84 | 306 | 76 | 54 | 326 | 123 | 12 | 49 |
| 100-200 | 345 | 30 | 56 | 28 | 69 | 139 | 21 | 39 | 69 |
| 200-500 | 49 | 4 ⁺ | 6 | 1 | 13 | 24 | 3 | 6 | 14 |
| 500-1,000 | 13 | 4 | * | * | 2 | 4 | * | * | 1 |
| More than 1,000 | 3 | * | * | * | 2 | 2 | * | * | 1 |
| All | 37,870 | 16,345 | 10,529 | 2,265 | 707 | 2,037 | 2,099 | 956 | 505 |
| <i>Percent of All Units without Income Tax Liability Due to Tax Expenditures¹</i> | | | | | | | | | |
| Less than 10 | 100.0 | 0.0 | 127.4 | 71.4 | 0.0 | 0.0 | 7.1 | 0.0 | 0.0 |
| 10-20 | 100.0 | 62.9 | 8.1 | 6.5 | 0.7 | 1.4 | 3.8 | 1.9 | 0.2 |
| 20-30 | 100.0 | 42.7 | 28.7 | 4.8 | 0.9 | 2.2 | 5.9 | 2.2 | 0.7 |
| 30-40 | 100.0 | 25.8 | 46.7 | 4.5 | 1.5 | 4.6 | 4.8 | 2.5 | 1.9 |
| 40-50 | 100.0 | 34.5 | 41.6 | 4.6 | 2.1 | 6.4 | 5.3 | 2.8 | 1.4 |
| 50-75 | 100.0 | 22.4 | 45.3 | 10.7 | 7.0 | 20.0 | 11.3 | 5.2 | 3.3 |
| 75-100 | 100.0 | 11.8 | 43.1 | 10.6 | 7.7 | 45.9 | 17.3 | 1.7 | 6.9 |
| 100-200 | 100.0 | 8.7 | 16.3 | 8.2 | 19.9 | 40.5 | 6.2 | 11.3 | 19.9 |
| 200-500 | 100.0 | 8.2 | 12.2 | 1.8 | 26.2 | 47.9 | 5.6 | 11.4 | 29.1 |
| 500-1,000 | 100.0 | 30.6 | 0.7 | 0.6 | 15.6 | 29.5 | 2.4 | 1.6 | 11.2 |
| More than 1,000 | 100.0 | 1.4 | 0.7 | 11.0 | 47.7 | 51.7 | 1.3 | 2.0 | 31.9 |
| All | 100.0 | 43.2 | 27.8 | 6.0 | 1.9 | 5.4 | 5.5 | 2.5 | 1.3 |

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

* Fewer than 500 tax units

⁺ This figure is anomalous because "cash income" includes rollovers to IRAs, which places some units with otherwise much lower incomes in high income classes.¹ Computed from unrounded counts of tax units

NOTE: Units with negative incomes are not shown separately but are included in the line for All units.