

T11-0232

**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Number That Would Have Income Tax Liability if Specific Tax Expenditure Provisions (and no Others) Were Repealed**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		Repeal Education Credits	Repeal Other Credits	Repeal Reduced Rates on Capital Gains & Dividends
					Repeal Deductions and Tax- Exempt Interest	Repeal Itemized Deductions			
<i>Number of Units (thousands)</i>									
Lowest Quintile	8,825	5,690	549	730	69	131	224	186	10
Second Quintile	17,299	7,542	4,910	753	150	379	1,003	354	162
Middle Quintile	9,454	2,729	4,180	525	267	721	617	313	150
Fourth Quintile	1,927	351	829	231	149	657	232	61	105
Top Quintile	365	35	56	25	73	148	22	43	78
All	37,870	16,345	10,529	2,265	707	2,037	2,099	956	505
Addendum									
80-90	259	26	49	24	49	100	18	28	52
90-95	45	1	2	1	9	22	1	11	10
95-99	49	7 ⁺	5 ⁺	*	12	22	3	4	14
Top 1 Percent	12	*	*	*	3	5	*	*	2
Top 0.1 Percent	1	*	*	*	1	1	0	0	1
<i>Percent of All Units without Income Tax Liability Due to Tax Expenditures¹</i>									
Lowest Quintile	100.0	64.5	6.2	8.3	0.8	1.5	2.5	2.1	0.1
Second Quintile	100.0	43.6	28.4	4.4	0.9	2.2	5.8	2.0	0.9
Middle Quintile	100.0	28.9	44.2	5.6	2.8	7.6	6.5	3.3	1.6
Fourth Quintile	100.0	18.2	43.0	12.0	7.7	34.1	12.1	3.1	5.5
Top Quintile	100.0	9.5	15.3	6.9	20.0	40.7	6.1	11.8	21.4
All	100.0	43.2	27.8	6.0	1.9	5.4	5.5	2.5	1.3
Addendum									
80-90	100.0	9.9	18.9	9.2	18.9	38.4	6.9	10.6	20.1
90-95	100.0	3.0	4.0	2.0	18.8	47.8	2.2	25.2	22.1
95-99	100.0	15.2	10.4	0.1	24.6	44.8	5.9	7.7	28.4
Top 1 Percent	100.0	0.9	0.9	3.8	29.0	45.1	1.8	2.2	20.3
Top 0.1 Percent	100.0	0.7	0.3	26.4	63.6	67.0	0.0	0.0	52.2

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. 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% \$16,812, 40% \$33,542, 60% \$59,486, 80% \$103,465, 90% \$163,173, 95% \$210,998, 99% \$532,613, 99.9% \$2,178,886.