

**T11-0229**  
**Tax Units without Income Tax Liability in 2011:**  
**Number with Zero and with Negative Income Tax Liability**

Cash Income Level (thousands of 2011 dollars)	All Units without Income Tax Liability			Units without Income Tax Due to:					
	Total	with Zero <sup>1</sup> Tax Liability	with Negative Tax Liability	Standard Income Tax Provisions <sup>3</sup>			Addition of Expenditure Provisions		
				Total	with Zero <sup>1</sup> Tax Liability	with Negative Tax Liability	Total	with Zero <sup>1</sup> Tax Liability	with Negative Tax Liability
	<i>Number of Units (thousands)</i>								
Less than 10	24,300	17,098	7,202	24,247	17,051	7,196	53	47	6
10-20	22,834	15,204	7,630	9,989	4,693	5,296	12,845	10,512	2,333
20-30	12,652	5,824	6,828	2,428	488	1,940	10,223	5,336	4,887
30-40	7,106	2,219	4,886	387	95	292	6,719	2,124	4,595
40-50	4,186	1,532	2,654	91	24	66	4,095	1,508	2,587
50-75	2,852	885	1,967	37	12	25	2,814	873	1,942
75-100	720	247	473	10	10	*	710	237	473
100-200	361	218	143	16	10	6	345	208	137
200-500	54	42	12	5	4	1	49	38	11
500-1,000	14	10	3	1	1	*	13	10	3
More than 1,000	4	4	1	1 <sup>+</sup>	1 <sup>+</sup>	*	3	3	1
All	76,107	44,028	32,079	38,237	23,133	15,104	37,870	20,895	16,975
	<i>Percent of All Units without Income Tax Liability Due to Tax Expenditures<sup>4</sup></i>								
Less than 10	100.0	70.4	29.6	99.8	70.2	29.6	0.2	0.2	0.0
10-20	100.0	66.6	33.4	43.7	20.6	23.2	56.3	46.0	10.2
20-30	100.0	46.0	54.0	19.2	3.9	15.3	80.8	42.2	38.6
30-40	100.0	31.2	68.8	5.4	1.3	4.1	94.6	29.9	64.7
40-50	100.0	36.6	63.4	2.2	0.6	1.6	97.8	36.0	61.8
50-75	100.0	31.0	69.0	1.3	0.4	0.9	98.7	30.6	68.1
75-100	100.0	34.3	65.7	1.4	1.4	0.0	98.6	32.9	65.7
100-200	100.0	60.4	39.6	4.5	2.8	1.7	95.5	57.6	37.9
200-500	100.0	78.3	21.7	8.8	7.6	1.2	91.2	70.7	20.5
500-1,000	100.0	76.1	23.9	5.8	5.6	0.2	94.2	70.5	23.7
More than 1,000	100.0	87.3	12.7	23.5	22.8	0.8	76.5	64.5	12.0
All	100.0	57.8	42.2	50.2	30.4	19.8	49.8	27.5	22.3

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

\* Fewer than 500 tax units

<sup>+</sup> This figure is anomalous because "cash income" includes rollovers to IRAs, which places some units with otherwise much lower incomes in high income classes.

<sup>1</sup> Tax liability is considered to be zero if regular income tax liability plus alternative minimum tax (AMT) liability less all credits (except the foreign tax credit) is between -\$5 and \$5.

<sup>2</sup> Tax liability is considered to be negative if regular income tax liability plus alternative minimum tax (AMT) liability less all credits (except the foreign tax credit) is less than -\$5.

<sup>3</sup> Note that in this table the tax expenditure provisions are being taken into effect in determining tax liability (only tax expenditure provisions give rise to negative tax liabilities).

<sup>4</sup> 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.