

**Table T13-0229**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units**  
**by Expanded Cash Income Level, Current Law, 2012<sup>1</sup>**

<b>Expanded Cash Income Level (thousands of 2013 dollars)<sup>2</sup></b>	<b>Number of Tax Units (thousands)<sup>3</sup></b>	<b>Percent of All Tax Units</b>	<b>Number of Non Paying Tax Units (thousands)</b>	<b>Percent of All Non Paying Tax Units</b>	<b>Percent of Tax Units in Class That Are Non Paying</b>
Less than 10	13,345	8.4	13,275	19.9	99.5
10-20	22,643	14.2	19,361	29.0	85.5
20-30	18,597	11.6	12,277	18.4	66.0
30-40	15,490	9.7	7,512	11.3	48.5
40-50	13,868	8.7	5,488	8.2	39.6
50-75	25,254	15.8	6,188	9.3	24.5
75-100	15,602	9.8	1,742	2.6	11.2
100-200	26,309	16.5	789	1.2	3.0
200-500	7,227	4.5	51	0.1	0.7
500-1,000	886	0.6	9	0.0	1.0
More than 1,000	512	0.3	3	0.0	0.5
All	159,731	100.0	66,695	100.0	41.8

**Addendum****Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Tax Liability</b>	-4,350	-1,690	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tax units that pay no individual income tax are those with individual income tax liability of less than \$5.

(2) For a description of expanded 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 T13-0229**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Single Tax Units**  
**by Expanded Cash Income Level, Current Law, 2012**<sup>1</sup>

Expanded Cash Income Level (thousands of 2013 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percent of All Tax Units	Number of Non Paying Tax Units (thousands)	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	10,746	14.5	10,695	32.1	99.5
10-20	16,879	22.8	13,735	41.2	81.4
20-30	11,408	15.4	5,846	17.5	51.2
30-40	8,539	11.5	1,928	5.8	22.6
40-50	6,675	9.0	557	1.7	8.3
50-75	10,429	14.1	405	1.2	3.9
75-100	4,557	6.2	116	0.3	2.6
100-200	3,803	5.1	65	0.2	1.7
200-500	767	1.0	11	0.0	1.5
500-1,000	99	0.1	1	0.0	1.4
More than 1,000	61	0.1	0	0.0	0.6
All	73,963	100.0	33,360	100.0	45.1

**Addendum****Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-475	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tax units that pay no individual income tax are those with individual income tax liability of less than \$5.

(2) For a description of expanded 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 T13-0229**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Married Filing Jointly Tax Units**  
**by Expanded Cash Income Level, Current Law, 2012 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percent of All Tax Units	Number of Non Paying Tax Units (thousands)	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,290	2.2	1,284	7.2	99.5
10-20	2,082	3.5	2,053	11.6	98.6
20-30	3,055	5.1	2,750	15.5	90.0
30-40	3,193	5.3	2,647	14.9	82.9
40-50	3,897	6.5	2,827	15.9	72.5
50-75	9,407	15.7	4,002	22.6	42.5
75-100	8,652	14.4	1,444	8.1	16.7
100-200	20,897	34.9	682	3.8	3.3
200-500	6,240	10.4	38	0.2	0.6
500-1,000	761	1.3	6	0.0	0.9
More than 1,000	430	0.7	2	0.0	0.4
All	59,903	100.0	17,734	100.0	29.6

**Addendum****Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,953	-3,168	-249	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tax units that pay no individual income tax are those with individual income tax liability of less than \$5.

(2) For a description of expanded 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 T13-0229**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, Current Law, 2012**<sup>1</sup>

<b>Expanded Cash Income Level (thousands of 2013 dollars)<sup>2</sup></b>	<b>Number of Tax Units (thousands)<sup>3</sup></b>	<b>Percent of All Tax Units</b>	<b>Number of Non Paying Tax Units (thousands)</b>	<b>Percent of All Non Paying Tax Units</b>	<b>Percent of Tax Units in Class That Are Non Paying</b>
Less than 10	1,162	5.0	1,154	7.6	99.4
10-20	3,498	15.2	3,456	22.9	98.8
20-30	3,821	16.6	3,603	23.9	94.3
30-40	3,403	14.7	2,889	19.1	84.9
40-50	2,961	12.8	2,075	13.7	70.1
50-75	4,713	20.4	1,711	11.3	36.3
75-100	1,997	8.7	168	1.1	8.4
100-200	1,323	5.7	35	0.2	2.6
200-500	168	0.7	0	0.0	0.2
500-1,000	16	0.1	1	0.0	3.8
More than 1,000	11	0.0	0	0.0	0.7
All	23,074	100.0	15,093	100.0	65.4

**Addendum****Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Tax Liability</b>	-6,461	-4,475	-3,134	-1,166	-174

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tax units that pay no individual income tax are those with individual income tax liability of less than \$5.

(2) For a description of expanded 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 T13-0229**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Tax Units with Children**  
**by Expanded Cash Income Level, Current Law, 2012<sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percent of All Tax Units	Number of Non Paying Tax Units (thousands)	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,696	3.4	1,688	6.9	99.5
10-20	4,272	8.5	4,265	17.5	99.9
20-30	4,768	9.5	4,745	19.5	99.5
30-40	4,261	8.5	4,026	16.6	94.5
40-50	3,990	8.0	3,285	13.5	82.3
50-75	7,999	16.0	4,351	17.9	54.4
75-100	6,020	12.0	1,353	5.6	22.5
100-200	12,759	25.5	578	2.4	4.5
200-500	3,648	7.3	24	0.1	0.6
500-1,000	427	0.9	4	0.0	1.0
More than 1,000	231	0.5	1	0.0	0.6
All	50,071	100.0	24,321	100.0	48.6

**Addendum****Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-6,787	-4,955	-3,205	-1,494	-280

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tax units that pay no individual income tax are those with individual income tax liability of less than \$5.

(2) For a description of expanded 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 T13-0229**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, Current Law, 2012 <sup>1</sup>**

<b>Expanded Cash Income Level (thousands of 2013 dollars)<sup>2</sup></b>	<b>Number of Tax Units (thousands)<sup>3</sup></b>	<b>Percent of All Tax Units</b>	<b>Number of Non Paying Tax Units (thousands)</b>	<b>Percent of All Non Paying Tax Units</b>	<b>Percent of Tax Units in Class That Are Non Paying</b>
Less than 10	1,852	5.3	1,852	10.1	100.0
10-20	7,192	20.7	7,115	38.7	98.9
20-30	4,681	13.5	4,161	22.7	88.9
30-40	3,744	10.8	1,984	10.8	53.0
40-50	3,282	9.4	1,541	8.4	47.0
50-75	5,347	15.4	1,265	6.9	23.7
75-100	3,319	9.6	292	1.6	8.8
100-200	3,986	11.5	139	0.8	3.5
200-500	1,088	3.1	13	0.1	1.2
500-1,000	157	0.5	1	0.0	0.5
More than 1,000	101	0.3	0	0.0	0.3
All	34,749	100.0	18,362	100.0	52.8

**Addendum****Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Tax Liability</b>	0	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tax units that pay no individual income tax are those with individual income tax liability of less than \$5.

(2) For a description of expanded 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.