

Table T13-0230
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2013¹

Expanded Cash Income Level (thousands of 2013 dollars)²	Number of Tax Units (thousands)³	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	13,371	8.3	13,304	19.0	99.5
10-20	23,674	14.6	20,408	29.1	86.2
20-30	19,695	12.2	13,033	18.6	66.2
30-40	16,365	10.1	8,068	11.5	49.3
40-50	14,137	8.7	5,773	8.2	40.8
50-75	24,841	15.3	6,569	9.4	26.4
75-100	15,232	9.4	1,925	2.7	12.6
100-200	25,249	15.6	869	1.2	3.4
200-500	7,935	4.9	67	0.1	0.8
500-1,000	909	0.6	5	0.0	0.5
More than 1,000	460	0.3	1	0.0	0.2
All	161,868	100.0	70,022	100.0	43.3

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	-4,574	-1,876	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 T13-0230
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Level, Current Law, 2013¹

Expanded Cash Income Level (thousands of 2013 dollars)²	Number of Tax Units (thousands)³	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	10,805	14.5	10,756	31.0	99.6
10-20	17,486	23.5	14,404	41.5	82.4
20-30	11,985	16.1	6,148	17.7	51.3
30-40	8,990	12.1	2,130	6.1	23.7
40-50	6,721	9.0	607	1.7	9.0
50-75	9,876	13.2	476	1.4	4.8
75-100	4,249	5.7	132	0.4	3.1
100-200	3,488	4.7	69	0.2	2.0
200-500	795	1.1	12	0.0	1.5
500-1,000	95	0.1	1	0.0	0.9
More than 1,000	52	0.1	0	0.0	0.2
All	74,543	100.0	34,734	100.0	46.6

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	-563	-26	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 T13-0230
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
by Expanded Cash Income Level, Current Law, 2013 ¹

Expanded Cash Income Level (thousands of 2013 dollars)²	Number of Tax Units (thousands)³	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	1,228	2.0	1,222	6.5	99.5
10-20	2,157	3.5	2,121	11.3	98.3
20-30	3,234	5.3	2,918	15.6	90.2
30-40	3,406	5.6	2,827	15.1	83.0
40-50	4,052	6.6	2,949	15.7	72.8
50-75	9,744	16.0	4,303	23.0	44.2
75-100	8,828	14.5	1,600	8.5	18.1
100-200	20,274	33.2	746	4.0	3.7
200-500	6,905	11.3	53	0.3	0.8
500-1,000	788	1.3	4	0.0	0.5
More than 1,000	388	0.6	1	0.0	0.2
All	61,004	100.0	18,743	100.0	30.7

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	-6,222	-3,255	-344	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 T13-0230
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Level, Current Law, 2013¹

Expanded Cash Income Level (thousands of 2013 dollars)²	Number of Tax Units (thousands)³	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	1,187	5.1	1,181	7.4	99.5
10-20	3,819	16.3	3,770	23.6	98.7
20-30	4,141	17.7	3,891	24.3	94.0
30-40	3,546	15.2	3,049	19.1	86.0
40-50	3,005	12.8	2,180	13.6	72.6
50-75	4,508	19.3	1,717	10.7	38.1
75-100	1,771	7.6	172	1.1	9.7
100-200	1,209	5.2	42	0.3	3.5
200-500	178	0.8	1	0.0	0.3
500-1,000	16	0.1	0	0.0	1.2
More than 1,000	9	0.0	0	0.0	0.2
All	23,390	100.0	16,004	100.0	68.4

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	-6,739	-4,674	-3,250	-1,268	-214

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 T13-0230
Distribution of Tax Units That Pay No Individual Income Tax
Tax Units with Children
by Expanded Cash Income Level, Current Law, 2013 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Number of Tax Units (thousands) ³	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	1,694	3.4	1,686	6.6	99.5
10-20	4,636	9.2	4,630	18.0	99.9
20-30	5,073	10.1	5,048	19.6	99.5
30-40	4,453	8.9	4,261	16.6	95.7
40-50	4,081	8.1	3,453	13.4	84.6
50-75	7,851	15.7	4,518	17.6	57.5
75-100	5,729	11.4	1,459	5.7	25.5
100-200	12,042	24.0	629	2.4	5.2
200-500	3,933	7.8	33	0.1	0.8
500-1,000	441	0.9	3	0.0	0.6
More than 1,000	211	0.4	0	0.0	0.1
All	50,143	100.0	25,719	100.0	51.3

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	-7,035	-5,158	-3,386	-1,625	-345

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 T13-0230
Distribution of Tax Units That Pay No Individual Income Tax
Elderly Tax Units
by Expanded Cash Income Level, Current Law, 2013 ¹

Expanded Cash Income Level (thousands of 2013 dollars)²	Number of Tax Units (thousands)³	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	1,805	5.0	1,804	9.5	100.0
10-20	7,300	20.4	7,227	38.1	99.0
20-30	4,833	13.5	4,342	22.9	89.8
30-40	3,812	10.6	2,089	11.0	54.8
40-50	3,337	9.3	1,604	8.5	48.1
50-75	5,572	15.6	1,375	7.3	24.7
75-100	3,486	9.7	339	1.8	9.7
100-200	4,178	11.7	155	0.8	3.7
200-500	1,241	3.5	16	0.1	1.3
500-1,000	151	0.4	1	0.0	0.4
More than 1,000	85	0.2	0	0.0	0.3
All	35,800	100.0	18,953	100.0	52.9

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	-20	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.