

**Table T13-0231**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units**  
**by Expanded Cash Income Level, Current Law, 2014**<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	12,905	7.9	12,829	19.0	99.4
10-20	23,207	14.3	19,514	29.0	84.1
20-30	19,596	12.0	13,052	19.4	66.6
30-40	15,908	9.8	8,044	11.9	50.6
40-50	13,157	8.1	5,268	7.8	40.0
50-75	25,227	15.5	6,023	8.9	23.9
75-100	15,529	9.5	1,767	2.6	11.4
100-200	28,045	17.2	798	1.2	2.8
200-500	7,715	4.7	48	0.1	0.6
500-1,000	959	0.6	3	0.0	0.3
More than 1,000	568	0.3	1	0.0	0.1
All	162,816	100.0	67,346	100.0	41.4

**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	-4,560	-1,744	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 T13-0231**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Single Tax Units**  
**by Expanded Cash Income Level, Current Law, 2014**<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>
<b>Less than 10</b>	10,332	13.9	10,278	30.4	99.5
<b>10-20</b>	17,251	23.2	13,745	40.7	79.7
<b>20-30</b>	12,050	16.2	6,394	18.9	53.1
<b>30-40</b>	8,540	11.5	2,141	6.3	25.1
<b>40-50</b>	6,317	8.5	593	1.8	9.4
<b>50-75</b>	10,574	14.2	460	1.4	4.4
<b>75-100</b>	4,411	5.9	113	0.3	2.6
<b>100-200</b>	4,048	5.4	72	0.2	1.8
<b>200-500</b>	807	1.1	9	0.0	1.1
<b>500-1,000</b>	110	0.1	1	0.0	0.7
<b>More than 1,000</b>	66	0.1	0	0.0	0.2
<b>All</b>	<b>74,506</b>	<b>100.0</b>	<b>33,806</b>	<b>100.0</b>	<b>45.4</b>

**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>	-496	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 T13-0231**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Married Filing Jointly Tax Units**  
**by Expanded Cash Income Level, Current Law, 2014 <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	1,254	2.0	1,245	7.2	99.3
10-20	1,966	3.2	1,943	11.2	98.8
20-30	3,124	5.1	2,755	15.9	88.2
30-40	3,276	5.3	2,669	15.4	81.5
40-50	3,682	6.0	2,688	15.5	73.0
50-75	9,374	15.2	3,842	22.2	41.0
75-100	8,706	14.1	1,478	8.5	17.0
100-200	22,261	36.1	678	3.9	3.0
200-500	6,676	10.8	38	0.2	0.6
500-1,000	821	1.3	2	0.0	0.3
More than 1,000	478	0.8	0	0.0	0.1
All	61,618	100.0	17,338	100.0	28.1

**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>	-6,173	-3,305	-302	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 T13-0231**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, Current Law, 2014**<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	1,153	4.9	1,146	7.3	99.4
10-20	3,785	16.0	3,735	23.8	98.7
20-30	4,078	17.2	3,818	24.3	93.6
30-40	3,709	15.6	3,188	20.3	86.0
40-50	2,806	11.8	1,961	12.5	69.9
50-75	4,592	19.4	1,653	10.5	36.0
75-100	1,979	8.3	160	1.0	8.1
100-200	1,402	5.9	40	0.3	2.8
200-500	167	0.7	0	0.0	0.2
500-1,000	17	0.1	0	0.0	0.6
More than 1,000	12	0.0	0	0.0	0.1
All	23,699	100.0	15,701	100.0	66.3

**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	-6,711	-4,717	-3,305	-1,184	-211

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 T13-0231**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Tax Units with Children**  
**by Expanded Cash Income Level, Current Law, 2014<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	1,641	3.2	1,633	6.7	99.5
10-20	4,431	8.8	4,422	18.0	99.8
20-30	4,983	9.8	4,946	20.2	99.3
30-40	4,616	9.1	4,377	17.9	94.8
40-50	3,811	7.5	3,111	12.7	81.6
50-75	7,785	15.4	4,103	16.7	52.7
75-100	5,911	11.7	1,352	5.5	22.9
100-200	13,044	25.8	551	2.2	4.2
200-500	3,710	7.3	21	0.1	0.6
500-1,000	451	0.9	2	0.0	0.4
More than 1,000	252	0.5	0	0.0	0.1
All	50,634	100.0	24,518	100.0	48.4

**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>	-7,019	-5,232	-3,383	-1,608	-349

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 T13-0231**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, Current Law, 2014 <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	1,796	4.9	1,796	9.3	100.0
10-20	7,322	20.0	7,246	37.6	99.0
20-30	5,163	14.1	4,677	24.3	90.6
30-40	3,942	10.7	2,215	11.5	56.2
40-50	3,200	8.7	1,503	7.8	47.0
50-75	5,464	14.9	1,334	6.9	24.4
75-100	3,377	9.2	317	1.6	9.4
100-200	4,801	13.1	174	0.9	3.6
200-500	1,317	3.6	12	0.1	0.9
500-1,000	180	0.5	1	0.0	0.3
More than 1,000	117	0.3	0	0.0	0.1
All	36,679	100.0	19,275	100.0	52.5

**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.