

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2013¹

Expanded Cash Income Percentile^{2,3}	Number of Tax Units (thousands)⁴	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
Lowest Quintile	44,628	27.6	39,160	55.9	87.7
Second Quintile	36,445	22.5	18,971	27.1	52.1
Middle Quintile	31,935	19.7	9,185	13.1	28.8
Fourth Quintile	26,005	16.1	2,384	3.4	9.2
Top Quintile	22,855	14.1	323	0.5	1.4
All	161,868	100.0	70,022	100.0	43.3
Addendum I					
80-90	11,469	7.1	225	0.3	2.0
90-95	5,657	3.5	61	0.1	1.1
95-99	4,570	2.8	32	0.0	0.7
Top 1 Percent	1,160	0.7	4	0.0	0.4
Top 0.1 Percent	119	0.1	0	0.0	0.2
Addendum II					
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) The expanded 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 2013 dollars): 20% \$23,619; 40% \$45,545; 60% \$76,429; 80% \$129,601; 90% \$181,692; 95% \$250,558; 99% \$549,374; 99.9% \$2,630,672.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands) ⁴	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
Lowest Quintile	36,531	22.6	34,690	49.5	95.0
Second Quintile	33,702	20.8	23,658	33.8	70.2
Middle Quintile	32,193	19.9	9,589	13.7	29.8
Fourth Quintile	30,110	18.6	1,652	2.4	5.5
Top Quintile	29,332	18.1	435	0.6	1.5
All	161,868	100.0	70,022	100.0	43.3
Addendum I					
80-90	14,726	9.1	277	0.4	1.9
90-95	7,313	4.5	93	0.1	1.3
95-99	5,884	3.6	60	0.1	1.0
Top 1 Percent	1,410	0.9	5	0.0	0.4
Top 0.1 Percent	141	0.1	0	0.0	0.2

Addendum II**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) The adjusted expanded 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 2013 dollars): 20% \$16,450; 40% \$30,042; 60% \$48,218; 80% \$76,918; 90% \$107,461; 95% \$148,758; 99% \$328,062; 99.9% \$1,547,995.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands) ⁴	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
Lowest Quintile	22,906	30.7	21,317	61.4	93.1
Second Quintile	17,971	24.1	10,387	29.9	57.8
Middle Quintile	14,381	19.3	2,347	6.8	16.3
Fourth Quintile	11,229	15.1	488	1.4	4.3
Top Quintile	8,055	10.8	195	0.6	2.4
All	74,543	100.0	34,734	100.0	46.6
Addendum I					
80-90	4,366	5.9	125	0.4	2.9
90-95	1,933	2.6	42	0.1	2.2
95-99	1,438	1.9	25	0.1	1.7
Top 1 Percent	318	0.4	2	0.0	0.7
Top 0.1 Percent	28	0.0	0	0.0	0.2

Addendum II**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) The adjusted expanded 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 2013 dollars): 20% \$16,450; 40% \$30,042; 60% \$48,218; 80% \$76,918; 90% \$107,461; 95% \$148,758; 99% \$328,062; 99.9% \$1,547,995.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2013¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands) ⁴	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
Lowest Quintile	5,686	9.3	5,582	14.3	98.2
Second Quintile	8,043	13.2	6,784	17.3	84.3
Middle Quintile	12,078	19.8	5,169	13.2	42.8
Fourth Quintile	15,544	25.5	1,007	2.6	6.5
Top Quintile	19,652	32.2	201	0.5	1.0
All	61,004	100.0	18,148	100.0	64.2
Addendum I					
80-90	9,390	15.4	123	0.3	1.3
90-95	5,052	8.3	44	0.1	0.9
95-99	4,184	6.9	32	0.1	0.8
Top 1 Percent	1,026	1.7	3	0.0	0.2
Top 0.1 Percent	103	0.2	0	0.0	0.1
Addendum II					
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) The adjusted expanded 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 2013 dollars): 20% \$16,450; 40% \$30,042; 60% \$48,218; 80% \$76,918; 90% \$107,461; 95% \$148,758; 99% \$328,062; 99.9% \$1,547,995.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands) ⁴	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
Lowest Quintile	7,629	32.6	7,538	47.1	98.8
Second Quintile	7,157	30.6	6,345	39.6	88.7
Middle Quintile	4,969	21.2	1,981	12.4	39.9
Fourth Quintile	2,565	11.0	117	0.7	4.6
Top Quintile	1,069	4.6	22	0.1	2.0
All	23,390	100.0	16,004	100.0	68.4
Addendum I					
80-90	665	2.8	18	0.1	2.8
90-95	188	0.8	3	0.0	1.5
95-99	186	0.8	0	0.0	0.1
Top 1 Percent	31	0.1	0	0.0	1.2
Top 0.1 Percent	3	0.0	0	0.0	0.3
Addendum II					
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) The adjusted expanded 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 2013 dollars): 20% \$16,450; 40% \$30,042; 60% \$48,218; 80% \$76,918; 90% \$107,461; 95% \$148,758; 99% \$328,062; 99.9% \$1,547,995.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2013¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands) ⁴	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
Lowest Quintile	10,599	21.1	10,573	41.1	99.8
Second Quintile	10,508	21.0	9,863	38.3	93.9
Middle Quintile	10,067	20.1	4,614	17.9	45.8
Fourth Quintile	10,017	20.0	586	2.3	5.9
Top Quintile	8,951	17.9	84	0.3	0.9
All	50,143	100.0	25,719	100.0	51.3
Addendum I					
80-90	4,642	9.3	53	0.2	1.1
90-95	2,202	4.4	17	0.1	0.8
95-99	1,678	3.3	13	0.1	0.8
Top 1 Percent	430	0.9	1	0.0	0.3
Top 0.1 Percent	42	0.1	0	0.0	0.1
Addendum II					
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) The adjusted expanded 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 2013 dollars): 20% \$16,450; 40% \$30,042; 60% \$48,218; 80% \$76,918; 90% \$107,461; 95% \$148,758; 99% \$328,062; 99.9% \$1,547,995.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

Table T13-0233
Distribution of Tax Units That Pay No Individual Income Tax
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2013¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands) ⁴	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
Lowest Quintile	6,828	19.1	6,797	35.9	99.6
Second Quintile	8,905	24.9	8,088	42.7	90.8
Middle Quintile	8,021	22.4	3,242	17.1	40.4
Fourth Quintile	6,238	17.4	625	3.3	10.0
Top Quintile	5,807	16.2	200	1.1	3.4
All	35,800	100.0	18,953	100.0	52.9
Addendum I					
80-90	2,983	8.3	141	0.7	4.7
90-95	1,316	3.7	36	0.2	2.8
95-99	1,202	3.4	21	0.1	1.7
Top 1 Percent	306	0.9	1	0.0	0.4
Top 0.1 Percent	32	0.1	0	0.0	0.2

Addendum II**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) The adjusted expanded 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 2013 dollars): 20% \$16,450; 40% \$30,042; 60% \$48,218; 80% \$76,918; 90% \$107,461; 95% \$148,758; 99% \$328,062; 99.9% \$1,547,995.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.