

Table T13-0234
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2014¹

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	45,065	27.7	38,708	57.5	85.9
Second Quintile	36,356	22.3	18,703	27.8	51.4
Middle Quintile	32,200	19.8	7,851	11.7	24.4
Fourth Quintile	26,123	16.0	1,844	2.7	7.1
Top Quintile	23,072	14.2	240	0.4	1.0
All	162,816	100.0	67,346	100.0	41.4
Addendum I					
80-90	11,530	7.1	165	0.2	1.4
90-95	5,729	3.5	53	0.1	0.9
95-99	4,639	2.8	20	0.0	0.4
Top 1 Percent	1,174	0.7	3	0.0	0.2
Top 0.1 Percent	121	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	-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) 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% \$24,232; 40% \$47,353; 60% \$79,867; 80% \$134,418; 90% \$180,257; 95% \$261,194; 99% \$614,767; 99.9% \$3,142,588.

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

Table T13-0234
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2014¹

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	36,942	22.7	34,399	51.1	93.1
Second Quintile	33,955	20.9	23,203	34.5	68.3
Middle Quintile	31,808	19.5	8,134	12.1	25.6
Fourth Quintile	30,281	18.6	1,272	1.9	4.2
Top Quintile	29,830	18.3	338	0.5	1.1
All	162,816	100.0	67,346	100.0	41.4
Addendum I					
80-90	14,861	9.1	210	0.3	1.4
90-95	7,718	4.7	78	0.1	1.0
95-99	5,852	3.6	46	0.1	0.8
Top 1 Percent	1,399	0.9	3	0.0	0.2
Top 0.1 Percent	143	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	-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) 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% \$16,938; 40% \$31,113; 60% \$50,329; 80% \$79,555; 90% \$108,992; 95% \$153,084; 99% \$355,680; 99.9% \$1,877,797.

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

Table T13-0234
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2014¹

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	23,097	31.0	20,891	61.8	90.4
Second Quintile	18,066	24.2	10,260	30.3	56.8
Middle Quintile	13,794	18.5	2,089	6.2	15.1
Fourth Quintile	11,451	15.4	412	1.2	3.6
Top Quintile	8,098	10.9	155	0.5	1.9
All	74,506	100.0	33,806	100.0	45.4
Addendum I					
80-90	4,109	5.5	96	0.3	2.3
90-95	2,281	3.1	32	0.1	1.4
95-99	1,409	1.9	26	0.1	1.8
Top 1 Percent	300	0.4	1	0.0	0.5
Top 0.1 Percent	29	0.0	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	-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) 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% \$16,938; 40% \$31,113; 60% \$50,329; 80% \$79,555; 90% \$108,992; 95% \$153,084; 99% \$355,680; 99.9% \$1,877,797.

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

Table T13-0234
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, 2014¹

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	9.2	5,541	14.3	97.5
Second Quintile	8,151	13.2	6,596	17.0	80.9
Middle Quintile	12,228	19.8	4,300	11.1	35.2
Fourth Quintile	15,513	25.2	752	1.9	4.8
Top Quintile	20,041	32.5	150	0.4	0.7
All	61,618	100.0	38,708	100.0	62.8
Addendum I					
80-90	9,775	15.9	87	0.2	0.9
90-95	5,035	8.2	42	0.1	0.8
95-99	4,198	6.8	19	0.0	0.5
Top 1 Percent	1,034	1.7	2	0.0	0.1
Top 0.1 Percent	105	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	-6,173	-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) 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% \$16,938; 40% \$31,113; 60% \$50,329; 80% \$79,555; 90% \$108,992; 95% \$153,084; 99% \$355,680; 99.9% \$1,877,797.

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

Table T13-0234
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, 2014¹

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	7,805	32.9	7,699	49.0	98.6
Second Quintile	7,219	30.5	6,229	39.7	86.3
Middle Quintile	4,996	21.1	1,673	10.7	33.5
Fourth Quintile	2,578	10.9	77	0.5	3.0
Top Quintile	1,102	4.6	23	0.1	2.1
All	23,699	100.0	15,701	100.0	66.3
Addendum I					
80-90	692	2.9	21	0.1	3.1
90-95	215	0.9	1	0.0	0.7
95-99	163	0.7	0	0.0	0.1
Top 1 Percent	31	0.1	0	0.0	0.4
Top 0.1 Percent	3	0.0	0	0.0	0.0
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	-6,711	-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) 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% \$16,938; 40% \$31,113; 60% \$50,329; 80% \$79,555; 90% \$108,992; 95% \$153,084; 99% \$355,680; 99.9% \$1,877,797.

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

Table T13-0234
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, 2014¹

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	10,654	21.0	10,620	43.3	99.7
Second Quintile	10,676	21.1	9,647	39.3	90.4
Middle Quintile	10,340	20.4	3,785	15.4	36.6
Fourth Quintile	10,158	20.1	406	1.7	4.0
Top Quintile	8,807	17.4	61	0.2	0.7
All	50,634	100.0	24,518	100.0	48.4
Addendum I					
80-90	4,659	9.2	40	0.2	0.9
90-95	1,980	3.9	11	0.0	0.6
95-99	1,723	3.4	8	0.0	0.5
Top 1 Percent	444	0.9	1	0.0	0.1
Top 0.1 Percent	40	0.1	0	0.0	0.0
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	-7,019	-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) 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% \$16,938; 40% \$31,113; 60% \$50,329; 80% \$79,555; 90% \$108,992; 95% \$153,084; 99% \$355,680; 99.9% \$1,877,797.

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

Table T13-0234
Distribution of Tax Units That Pay No Individual Income Tax
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2014¹

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	7,166	19.5	7,113	36.9	99.3
Second Quintile	9,415	25.7	8,527	44.2	90.6
Middle Quintile	7,966	21.7	2,935	15.2	36.8
Fourth Quintile	6,012	16.4	521	2.7	8.7
Top Quintile	6,121	16.7	179	0.9	2.9
All	36,679	100.0	19,275	100.0	52.5
Addendum I					
80-90	3,076	8.4	119	0.6	3.9
90-95	1,449	3.9	37	0.2	2.6
95-99	1,263	3.4	22	0.1	1.7
Top 1 Percent	333	0.9	1	0.0	0.2
Top 0.1 Percent	36	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	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) 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% \$16,938; 40% \$31,113; 60% \$50,329; 80% \$79,555; 90% \$108,992; 95% \$153,084; 99% \$355,680; 99.9% \$1,877,797.

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