

Table T18-0130
Distribution of Tax Units with Zero or Negative Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	45,210	26.3	40,370	52.8	89.3
Second Quintile	37,820	22.0	21,740	28.4	57.5
Middle Quintile	34,460	20.0	10,500	13.7	30.5
Fourth Quintile	28,920	16.8	2,330	3.0	8.0
Top Quintile	24,350	14.2	260	0.3	1.1
All	172,000	100.0	76,410	100.0	44.4
Addendum I					
80-90	12,560	7.3	180	0.2	1.4
90-95	6,020	3.5	40	0.1	0.7
95-99	4,640	2.7	40	*	0.8
Top 1 Percent	1,130	0.7	*	*	0.3
Top 0.1 Percent	110	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	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) The 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 2018 dollars): 20% \$25,100; 40% \$49,300; 60% \$85,900; 80% \$153,300; 90% \$222,900; 95% \$319,100; 99% \$754,800; 99.9% \$3,318,600.

(4) Income tax after refundable credits.

Table T18-0130
Distribution of Tax Units with Zero or Negative Income Tax
Single Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	22,870	27.9	21,720	57.7	95.0
Second Quintile	18,570	22.7	11,040	29.3	59.5
Middle Quintile	17,410	21.2	3,420	9.1	19.6
Fourth Quintile	13,360	16.3	680	1.8	5.1
Top Quintile	9,040	11.0	130	0.3	1.4
All	81,940	100.0	37,660	100.0	46.0
Addendum I					
80-90	5,150	6.3	80	0.2	1.6
90-95	2,140	2.6	30	0.1	1.2
95-99	1,460	1.8	20	0.1	1.5
Top 1 Percent	290	0.4	*	*	0.4
Top 0.1 Percent	30	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	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

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(3) The 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(4) Income tax after refundable credits.

Table T18-0130
Distribution of Tax Units with Zero or Negative Income Tax
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	7,090	11.2	7,070	33.2	99.7
Second Quintile	8,460	13.3	7,650	35.9	90.5
Middle Quintile	11,470	18.1	5,140	24.1	44.8
Fourth Quintile	16,080	25.3	850	4.0	5.3
Top Quintile	19,910	31.4	160	0.7	0.8
All	63,440	100.0	21,290	100.0	33.6
Addendum I					
80-90	9,520	15.0	100	0.5	1.1
90-95	5,170	8.1	30	0.1	0.5
95-99	4,210	6.6	30	0.1	0.6
Top 1 Percent	1,010	1.6	*	*	0.2
Top 0.1 Percent	100	0.2	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	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5. Baseline is the law in place for 2018 as of September 5, 2018. For more information on TPC's baseline definitions, see

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(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) The 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(4) Income tax after refundable credits.

Table T18-0130
Distribution of Tax Units with Zero or Negative Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	6,930	29.8	6,920	41.3	99.9
Second Quintile	7,290	31.3	6,840	40.8	93.8
Middle Quintile	5,160	22.2	2,770	16.5	53.7
Fourth Quintile	2,650	11.4	180	1.1	6.8
Top Quintile	1,190	5.1	20	0.1	1.4
All	23,260	100.0	16,770	100.0	72.1
Addendum I					
80-90	740	3.2	10	0.1	1.6
90-95	300	1.3	*	*	1.0
95-99	120	0.5	*	*	0.9
Top 1 Percent	30	0.1	0	0.0	0.4
Top 0.1 Percent	0	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	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

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(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) The 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(4) Income tax after refundable credits.

Table T18-0130
Distribution of Tax Units with Zero or Negative Income Tax
Tax Units with Children
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	11,230	21.2	11,220	39.0	99.9
Second Quintile	11,650	22.0	11,160	38.8	95.8
Middle Quintile	10,810	20.4	5,520	19.2	51.1
Fourth Quintile	9,850	18.6	560	1.9	5.7
Top Quintile	9,260	17.5	90	0.3	0.9
All	53,040	100.0	28,770	100.0	54.2
Addendum I					
80-90	4,700	8.9	50	0.2	1.1
90-95	2,250	4.2	20	0.1	0.7
95-99	1,840	3.5	20	0.1	0.9
Top 1 Percent	480	0.9	*	*	0.2
Top 0.1 Percent	50	0.1	0	0.0	0.0

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

Tax Liability	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(3) The 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(4) Income tax after refundable credits.



Table T18-0130
Distribution of Tax Units with Zero or Negative Income Tax
Elderly Tax Units
by Expanded Cash Income Percentile, Current Law, 2018¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	7,180	17.6	7,070	33.4	98.6
Second Quintile	9,860	24.1	8,900	42.0	90.2
Middle Quintile	9,000	22.0	3,950	18.7	43.9
Fourth Quintile	7,850	19.2	690	3.2	8.8
Top Quintile	6,520	16.0	100	0.5	1.6
All	40,870	100.0	21,170	100.0	51.8
Addendum I					
80-90	3,290	8.1	60	0.3	1.9
90-95	1,610	3.9	20	0.1	1.2
95-99	1,280	3.1	20	0.1	1.5
Top 1 Percent	330	0.8	*	*	0.3
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	-5,070	-2,450	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(4) Income tax after refundable credits.