

Table T20-0119
Distribution of Tax Units with Zero or Negative Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2019¹
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	45,510	26.1	40,329	53.3	88.6
Second Quintile	38,658	22.1	21,954	29.0	56.8
Middle Quintile	35,419	20.3	9,924	13.1	28.0
Fourth Quintile	29,261	16.8	1,990	2.6	6.8
Top Quintile	24,603	14.1	256	0.3	1.0
All	174,690	100.0	75,672	100.0	43.3
Addendum I					
80-90	12,661	7.2	186	0.2	1.5
90-95	6,070	3.5	33	0.0	0.5
95-99	4,718	2.7	35	0.0	0.7
Top 1 Percent	1,155	0.7	2	0.0	0.2
Top 0.1 Percent	118	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	-5,020	-2,290	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 2019 as of March 24, 2020. 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 2019 dollars): 20% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(4) Income tax after refundable credits.

Table T20-0119
Distribution of Tax Units with Zero or Negative Income Tax
Single Tax Units
by Expanded Cash Income Percentile, Current Law, 2019¹
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	32,842	39.2	27,900	73.4	85.0
Second Quintile	22,278	26.6	7,797	20.5	35.0
Middle Quintile	16,836	20.1	1,471	3.9	8.7
Fourth Quintile	8,171	9.7	168	0.4	2.1
Top Quintile	3,043	3.6	42	0.1	1.4
All	83,834	100.0	38,035	100.0	45.4
Addendum I					
80-90	1,812	2.2	30	0.1	1.7
90-95	665	0.8	4	0.0	0.7
95-99	440	0.5	7	0.0	1.5
Top 1 Percent	127	0.2	0	0.0	0.3
Top 0.1 Percent	16	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	-1,000	-120	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(4) Income tax after refundable credits.

Table T20-0119
Distribution of Tax Units with Zero or Negative Income Tax
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, Current Law, 2019¹
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	6,161	9.6	6,143	29.8	99.7
Second Quintile	8,029	12.5	7,174	34.7	89.4
Middle Quintile	11,546	17.9	5,167	25.0	44.8
Fourth Quintile	17,691	27.5	1,520	7.4	8.6
Top Quintile	20,487	31.8	194	0.9	0.9
All	64,370	100.0	20,645	100.0	32.1
Addendum I					
80-90	10,128	15.7	141	0.7	1.4
90-95	5,209	8.1	24	0.1	0.5
95-99	4,168	6.5	27	0.1	0.6
Top 1 Percent	981	1.5	1	0.0	0.1
Top 0.1 Percent	94	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	-5,100	-2,160	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(4) Income tax after refundable credits.

Table T20-0119
Distribution of Tax Units with Zero or Negative Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile, Current Law, 2019¹
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	5,912	25.5	5,894	36.1	99.7
Second Quintile	7,461	32.2	6,858	42.0	91.9
Middle Quintile	6,066	26.2	3,234	19.8	53.3
Fourth Quintile	2,847	12.3	288	1.8	10.1
Top Quintile	824	3.6	15	0.1	1.8
All	23,153	100.0	16,331	100.0	70.5
Addendum I					
80-90	587	2.5	11	0.1	1.9
90-95	142	0.6	2	0.0	1.6
95-99	73	0.3	1	0.0	1.3
Top 1 Percent	22	0.1	0	0.0	0.5
Top 0.1 Percent	2	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	-7,530	-5,650	-3,910	-1,960	-220

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(4) Income tax after refundable credits.

Table T20-0119
Distribution of Tax Units with Zero or Negative Income Tax
Tax Units with Children
by Expanded Cash Income Percentile, Current Law, 2019¹
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	8,849	16.8	8,836	32.2	99.8
Second Quintile	10,798	20.5	10,324	37.6	95.6
Middle Quintile	10,368	19.7	6,356	23.2	61.3
Fourth Quintile	10,750	20.4	1,557	5.7	14.5
Top Quintile	11,700	22.2	152	0.6	1.3
All	52,692	100.0	27,446	100.0	52.1
Addendum I					
80-90	5,798	11.0	109	0.4	1.9
90-95	2,940	5.6	20	0.1	0.7
95-99	2,381	4.5	22	0.1	0.9
Top 1 Percent	581	1.1	1	0.0	0.2
Top 0.1 Percent	56	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	-7,640	-5,440	-3,690	-1,690	-390

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(4) Income tax after refundable credits.



Table T20-0119
Distribution of Tax Units with Zero or Negative Income Tax
Elderly Tax Units
by Expanded Cash Income Percentile, Current Law, 2019¹
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	10,544	24.8	10,178	46.2	96.5
Second Quintile	11,125	26.1	8,072	36.6	72.6
Middle Quintile	9,415	22.1	2,953	13.4	31.4
Fourth Quintile	6,734	15.8	304	1.4	4.5
Top Quintile	4,291	10.1	59	0.3	1.4
All	42,594	100.0	22,045	100.0	51.8
Addendum I					
80-90	2,213	5.2	48	0.2	2.2
90-95	990	2.3	4	0.0	0.4
95-99	818	1.9	6	0.0	0.8
Top 1 Percent	270	0.6	1	0.0	0.2
Top 0.1 Percent	33	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	0	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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