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**Table T10-0078**  
**Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	19,232	12.5	19,185	99.8	18,913	98.3
<b>10-20</b>	25,210	16.4	20,682	82.0	12,861	51.0
<b>20-30</b>	20,273	13.2	12,174	60.0	4,463	22.0
<b>30-40</b>	15,926	10.4	7,146	44.9	1,861	11.7
<b>40-50</b>	12,195	7.9	4,012	32.9	1,028	8.4
<b>50-75</b>	20,409	13.3	3,476	17.0	732	3.6
<b>75-100</b>	14,353	9.4	852	5.9	212	1.5
<b>100-200</b>	18,275	11.9	415	2.3	176	1.0
<b>200-500</b>	5,216	3.4	70	1.3	59	1.1
<b>500-1,000</b>	900	0.6	14	1.6	15	1.7
<b>More than 1,000</b>	414	0.3	4	1.0	6	1.5
<b>All</b>	153,472	100.0	69,085	45.0	41,365	27.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.

**Table T10-0078**  
**Distribution of Single Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System <sup>5</sup>	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	13,491	20.1	13,460	99.8	13,264	98.3
<b>10-20</b>	15,275	22.8	11,215	73.4	6,506	42.6
<b>20-30</b>	10,557	15.7	3,873	36.7	2,314	21.9
<b>30-40</b>	7,505	11.2	1,164	15.5	436	5.8
<b>40-50</b>	5,457	8.1	419	7.7	108	2.0
<b>50-75</b>	7,250	10.8	361	5.0	106	1.5
<b>75-100</b>	3,401	5.1	119	3.5	45	1.3
<b>100-200</b>	2,721	4.1	106	3.9	39	1.4
<b>200-500</b>	682	1.0	19	2.8	9	1.4
<b>500-1,000</b>	121	0.2	3	2.5	2	1.9
<b>More than 1,000</b>	56	0.1	1	1.8	1	1.7
<b>All</b>	67,097	100.0	30,950	46.1	23,399	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.

**Table T10-0078**  
**Distribution of Married Filing Joint Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No	Percent of Class with No Liability
<b>Less than 10</b>	2,455	4.1	2,452	99.9	2,440	99.4
<b>10-20</b>	4,417	7.3	4,406	99.7	4,222	95.6
<b>20-30</b>	4,861	8.1	4,293	88.3	1,827	37.6
<b>30-40</b>	4,389	7.3	3,346	76.2	1,322	30.1
<b>40-50</b>	4,097	6.8	2,752	67.2	844	20.6
<b>50-75</b>	9,767	16.3	2,799	28.7	544	5.6
<b>75-100</b>	9,535	15.9	674	7.1	134	1.4
<b>100-200</b>	14,745	24.5	315	2.1	124	0.8
<b>200-500</b>	4,367	7.3	54	1.2	48	1.1
<b>500-1,000</b>	747	1.2	9	1.2	12	1.6
<b>More than 1,000</b>	340	0.6	3	0.9	5	1.4
<b>All</b>	60,097	100.0	21,476	35.7	11,882	19.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.

**Table T10-0078**  
**Distribution of Head of Household Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No	Percent of Class with No Liability
<b>Less than 10</b>	3,099	13.0	3,090	99.7	3,026	97.7
<b>10-20</b>	5,220	22.0	5,185	99.3	2,103	40.3
<b>20-30</b>	4,519	19.0	4,116	91.1	311	6.9
<b>30-40</b>	3,634	15.3	2,706	74.4	93	2.5
<b>40-50</b>	2,292	9.6	934	40.7	55	2.4
<b>50-75</b>	2,913	12.3	443	15.2	70	2.4
<b>75-100</b>	1,183	5.0	68	5.7	20	1.7
<b>100-200</b>	683	2.9	12	1.8	5	0.8
<b>200-500</b>	123	0.5	1	0.8	1	0.7
<b>500-1,000</b>	21	0.1	2	11.3	1	3.2
<b>More than 1,000</b>	9	0.0	0	0.5	0	0.9
<b>All</b>	23,770	100.0	16,631	70.0	5,757	24.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.

**Table T10-0078**  
**Distribution of Married Filing Separate Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No	Percent of Class with No Liability
<b>Less than 10</b>	186	7.4	183	98.0	183	98.0
<b>10-20</b>	299	11.9	158	53.0	30	10.1
<b>20-30</b>	336	13.4	77	23.0	11	3.4
<b>30-40</b>	398	15.9	44	11.1	11	2.7
<b>40-50</b>	349	13.9	36	10.2	20	5.9
<b>50-75</b>	478	19.1	24	5.1	12	2.5
<b>75-100</b>	234	9.3	18	7.8	13	5.5
<b>100-200</b>	127	5.0	10	8.0	8	6.3
<b>200-500</b>	45	1.8	1	2.5	1	1.9
<b>500-1,000</b>	10	0.4	0	2.5	0	4.8
<b>More than 1,000</b>	8	0.3	0	3.3	0	4.3
<b>All</b>	2,508	100.0	589	23.5	327	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.

**Table T10-0078**  
**Distribution of Elderly Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	2,580	8.8	2,579	100.0	2,578	99.9
<b>10-20</b>	6,648	22.8	5,918	89.0	5,716	86.0
<b>20-30</b>	4,517	15.5	3,290	72.8	2,961	65.5
<b>30-40</b>	2,742	9.4	1,504	54.9	1,282	46.8
<b>40-50</b>	2,038	7.0	925	45.4	726	35.6
<b>50-75</b>	4,156	14.3	729	17.5	420	10.1
<b>75-100</b>	2,313	7.9	143	6.2	73	3.2
<b>100-200</b>	2,802	9.6	102	3.6	43	1.5
<b>200-500</b>	1,021	3.5	30	3.0	19	1.9
<b>500-1,000</b>	204	0.7	2	0.8	2	0.8
<b>More than 1,000</b>	101	0.3	1	0.8	1	1.0
<b>All</b>	29,160	100.0	15,260	52.3	13,857	47.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.

**Table T10-0078**  
**Distribution of Tax Units with Children with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law and a Simplified Tax System, 2010<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units with No Income Tax Liability			
	Number of Tax Units (thousands)	Percent of Total	Current Law		Simplified Tax System	
			Number of Tax Units with No Liability	Percent of Class with No Liability <sup>4</sup>	Number of Tax Units with No Liability	Percent of Class with No Liability
<b>Less than 10</b>	3,690	7.6	3,685	99.9	3,588	97.3
<b>10-20</b>	5,996	12.4	5,987	99.9	2,933	48.9
<b>20-30</b>	5,563	11.5	5,483	98.6	410	7.4
<b>30-40</b>	4,833	10.0	4,195	86.8	145	3.0
<b>40-50</b>	3,844	7.9	2,480	64.5	116	3.0
<b>50-75</b>	6,876	14.2	2,339	34.0	143	2.1
<b>75-100</b>	5,941	12.2	575	9.7	57	1.0
<b>100-200</b>	8,597	17.7	184	2.1	51	0.6
<b>200-500</b>	2,442	5.0	22	0.9	20	0.8
<b>500-1,000</b>	393	0.8	7	1.9	8	1.9
<b>More than 1,000</b>	164	0.3	1	0.8	2	1.3
<b>All</b>	48,527	100.0	25,144	51.8	7,651	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. In the simplified tax system, there are no itemized deductions, no alternative minimum tax, no exemptions for dependents, and no personal credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.

(4) Includes those with zero or negative liability.