

Table T09-0335
Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level
Current Law, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Number of Tax Units with No Liability (thousands) ⁴	Percent of Class with No Liability ⁴
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	16,867	10.7	16,664	98.8
10-20	24,202	15.4	17,047	70.4
20-30	21,129	13.4	10,382	49.1
30-40	16,119	10.2	4,972	30.8
40-50	12,811	8.1	1,944	15.2
50-75	22,730	14.4	1,332	5.9
75-100	14,433	9.2	273	1.9
100-200	20,762	13.2	177	0.9
200-500	5,989	3.8	34	0.6
500-1,000	1,052	0.7	14	1.3
More than 1,000	533	0.3	3	0.6
All	157,348	100.0	53,541	34.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year.

(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.