

**Table T11-0177**  
**Distribution of Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	23,654	14.3	23,562	31.1	99.6
10-20	28,341	17.2	22,872	30.2	80.7
20-30	20,820	12.6	12,919	17.1	62.0
30-40	17,491	10.6	7,307	9.7	41.8
40-50	13,844	8.4	4,134	5.5	29.9
50-75	20,187	12.2	2,799	3.7	13.9
75-100	13,838	8.4	621	0.8	4.5
100-200	18,707	11.3	339	0.4	1.8
200-500	5,808	3.5	76	0.1	1.3
500-1,000	1,003	0.6	20	0.0	2.0
More than 1,000	503	0.3	6	0.0	1.1
All	165,201	100.0	75,646	100.0	45.8

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-4,089	-1,376	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less.

(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.

**Table T11-0177**  
**Distribution of Single Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	18,677	23.2	18,617	44.5	99.7
10-20	19,704	24.4	14,694	35.2	74.6
20-30	12,248	15.2	5,685	13.6	46.4
30-40	9,316	11.6	1,456	3.5	15.6
40-50	6,007	7.5	306	0.7	5.1
50-75	7,366	9.1	286	0.7	3.9
75-100	3,136	3.9	80	0.2	2.5
100-200	2,656	3.3	71	0.2	2.7
200-500	714	0.9	15	0.0	2.1
500-1,000	138	0.2	3	0.0	2.3
More than 1,000	67	0.1	1	0.0	1.5
All	80,620	100.0	41,796	100.0	51.8

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-465	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and file as single.

(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.

**Table T11-0177**  
**Distribution of Married Filing Jointly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	1,412	2.5	1,398	8.8	99.0
10-20	2,711	4.7	2,639	16.5	97.3
20-30	3,358	5.9	2,810	17.6	83.7
30-40	3,936	6.9	2,991	18.7	76.0
40-50	4,904	8.6	2,921	18.3	59.6
50-75	9,775	17.1	2,112	13.2	21.6
75-100	9,326	16.3	477	3.0	5.1
100-200	15,280	26.7	239	1.5	1.6
200-500	4,920	8.6	58	0.4	1.2
500-1,000	831	1.5	14	0.1	1.7
More than 1,000	416	0.7	4	0.0	1.0
All	57,183	100.0	15,974	100.0	27.9

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-6,039	-3,300	-465	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those married individuals with income tax liability of \$5 or less and file as a joint return.

(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.

**Table T11-0177**  
**Distribution of Head of Household Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	3,397	13.7	3,384	19.5	99.6
10-20	5,620	22.6	5,431	31.3	96.6
20-30	4,820	19.4	4,345	25.0	90.2
30-40	3,780	15.2	2,820	16.2	74.6
40-50	2,556	10.3	872	5.0	34.1
50-75	2,617	10.5	370	2.1	14.1
75-100	1,162	4.7	52	0.3	4.5
100-200	643	2.6	17	0.1	2.6
200-500	131	0.5	1	0.0	0.5
500-1,000	24	0.1	2	0.0	9.7
More than 1,000	10	0.0	0	0.0	1.4
All	24,826	100.0	17,360	100.0	69.9

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-6,156	-4,089	-2,649	-676	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and file as head of household.

(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.

**Table T11-0177**  
**Distribution of Married Filing Separately Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	167	6.5	163	31.6	97.6
10-20	305	11.9	108	20.9	35.4
20-30	396	15.4	78	15.2	19.8
30-40	458	17.8	41	7.9	8.9
40-50	378	14.7	36	6.9	9.4
50-75	428	16.7	31	5.9	7.2
75-100	215	8.3	13	2.5	5.9
100-200	129	5.0	12	2.2	9.0
200-500	43	1.7	2	0.5	5.7
500-1,000	11	0.4	1	0.1	5.0
More than 1,000	10	0.4	0	0.1	4.0
All	2,571	100.0	516	100.0	20.1

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-987	-150	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those married individuals with income tax liability of \$5 or less that file separately.

(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.

**Table T11-0177**  
**Distribution of Elderly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	3,154	8.7	3,154	15.6	100.0
10-20	8,698	23.9	8,654	42.9	99.5
20-30	4,924	13.6	4,383	21.7	89.0
30-40	3,727	10.3	1,714	8.5	46.0
40-50	2,930	8.1	1,297	6.4	44.3
50-75	4,733	13.0	717	3.6	15.1
75-100	2,996	8.2	124	0.6	4.1
100-200	3,598	9.9	80	0.4	2.2
200-500	1,179	3.2	20	0.1	1.7
500-1,000	229	0.6	6	0.0	2.7
More than 1,000	122	0.3	1	0.0	0.5
All	36,319	100.0	20,177	100.0	55.6

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	0	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and at least the primary or secondary taxpayer is 65 years old.

(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.

**Table T11-0177**  
**Distribution of Tax Units with Children that Pay No Individual Income Tax**  
**by Cash Income Level, Current Law, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Number of Tax Units (thousands) <sup>3</sup>	Percentage of Total Tax Units	Number of Non Paying Tax Units (thousands)	Percentage of Total Non Paying Tax Units	Percentage of Non Paying Tax Units in Class
Less than 10	3,846	7.9	3,839	15.6	99.8
10-20	5,948	12.2	5,929	24.1	99.7
20-30	5,713	11.7	5,611	22.8	98.2
30-40	5,081	10.4	4,408	17.9	86.8
40-50	4,169	8.6	2,403	9.8	57.6
50-75	6,587	13.5	1,703	6.9	25.9
75-100	5,463	11.2	388	1.6	7.1
100-200	8,400	17.2	140	0.6	1.7
200-500	2,702	5.5	25	0.1	0.9
500-1,000	430	0.9	8	0.0	1.9
More than 1,000	199	0.4	2	0.0	1.0
All	48,707	100.0	24,625	100.0	50.6

**Addendum****Distribution of Individual Income Tax Liability for those with Liability of \$5 or less**

Liability (\$ 2011)	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-6,700	-4,681	-3,107	-1,387	-174

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year under current law. "Non-paying tax units" are those with individual income tax liability of \$5 or less and has at least one home or away dependent exemption.

(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.