

**Table T11-0184**  
**Distribution of Tax Units that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	43,362	26.1	38,926	59.8	89.8
Second Quintile	37,681	22.7	19,460	29.9	51.6
Middle Quintile	32,699	19.7	4,538	7.0	13.9
Fourth Quintile	27,208	16.4	718	1.1	2.6
Top Quintile	24,067	14.5	184	0.3	0.8
<b>All</b>	<b>166,272</b>	<b>100.0</b>	<b>65,055</b>	<b>100.0</b>	<b>39.1</b>
<b>Addendum</b>					
80-90	12,130	7.3	99	0.2	0.8
90-95	5,919	3.6	42	0.1	0.7
95-99	4,805	2.9	37	0.1	0.8
Top 1 Percent	1,213	0.7	7	0.0	0.6
Top 0.1 Percent	124	0.1	1	0.0	1.1
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	-3,093	-463	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 \$0 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>.

The cash 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 2011 dollars): 20% \$17,909, 40% \$37,090, 60% \$64,531, 80% \$111,344, 90% \$160,377, 95% \$227,314, 99% \$592,985, 99.9% \$2,682,143.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T11-0184**  
**Distribution of Single Tax Units that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	22,633	28.1	21,542	56.6	95.2
Second Quintile	19,666	24.4	12,183	32.0	61.9
Middle Quintile	15,984	19.8	3,106	8.2	19.4
Fourth Quintile	11,872	14.7	376	1.0	3.2
Top Quintile	9,756	12.1	180	0.5	1.8
<b>All</b>	<b>80,622</b>	<b>100.0</b>	<b>38,082</b>	<b>100.0</b>	<b>47.2</b>
<b>Addendum</b>					
80-90	5,145	6.4	116	0.3	2.3
90-95	2,407	3.0	37	0.1	1.5
95-99	1,834	2.3	24	0.1	1.3
Top 1 Percent	370	0.5	3	0.0	0.9
Top 0.1 Percent	34	0.0	0	0.0	0.8
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	-193	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>.

The cash 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 resulting percentile breaks are (in 2011 dollars): 20% \$12,690; 40% \$24,714; 60% \$41,203; 80% \$67,700; 90% \$97,816; 95% \$138,772; 99% \$358,601; 99.9% \$1,621,178.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T11-0184**  
**Distribution of Married Filing Jointly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	1,846	3.2	1,834	15.7	99.4
Second Quintile	3,386	5.9	2,981	25.5	88.1
Middle Quintile	5,584	9.7	3,691	31.6	66.1
Fourth Quintile	11,352	19.6	2,283	19.5	20.1
Top Quintile	35,232	61.0	507	4.3	1.4
<b>All</b>	<b>57,802</b>	<b>100.0</b>	<b>11,692</b>	<b>100.0</b>	<b>20.2</b>
<b>Addendum</b>					
80-90	11,550	20.0	323	2.8	2.8
90-95	10,502	18.2	90	0.8	0.9
95-99	10,984	19.0	74	0.6	0.7
Top 1 Percent	2,197	3.8	20	0.2	0.9
Top 0.1 Percent	216	0.4	2	0.0	0.8
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	-3,624	-2,055	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 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>.

The cash 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 resulting percentile breaks are (in 2011 dollars): 20% \$12,690; 40% \$24,714; 60% \$41,203; 80% \$67,700; 90% \$97,816; 95% \$138,772; 99% \$358,601; 99.9% \$1,621,178.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T11-0184**  
**Distribution of Head of Household Tax Units that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	4,398	17.4	4,374	29.3	99.5
Second Quintile	6,173	24.4	5,767	38.6	93.4
Middle Quintile	6,665	26.4	4,178	28.0	62.7
Fourth Quintile	4,822	19.1	451	3.0	9.3
Top Quintile	3,109	12.3	70	0.5	2.3
<b>All</b>	<b>25,256</b>	<b>100.0</b>	<b>14,927</b>	<b>100.0</b>	<b>59.1</b>
<b>Addendum</b>					
80-90	1,949	7.7	58	0.4	3.0
90-95	732	2.9	9	0.1	1.3
95-99	370	1.5	2	0.0	0.5
Top 1 Percent	58	0.2	1	0.0	2.6
Top 0.1 Percent	5	0.0	0	0.0	0.5
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	-4,501	-3,093	-2,091	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 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>.

The cash 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 resulting percentile breaks are (in 2011 dollars): 20% \$12,690; 40% \$24,714; 60% \$41,203; 80% \$67,700; 90% \$97,816; 95% \$138,772; 99% \$358,601; 99.9% \$1,621,178.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T11-0184**  
**Distribution of Married Filing Separately Tax Units that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	208	8.0	148	41.7	71.0
Second Quintile	354	13.6	53	14.8	14.8
Middle Quintile	671	25.9	31	8.7	4.6
Fourth Quintile	687	26.5	42	11.9	6.1
Top Quintile	618	23.9	30	8.5	4.8
<b>All</b>	<b>2,592</b>	<b>100.0</b>	<b>354</b>	<b>100.0</b>	<b>13.7</b>
<b>Addendum</b>					
80-90	372	14.3	21	5.9	5.6
90-95	120	4.6	5	1.4	4.2
95-99	98	3.8	4	1.0	3.6
Top 1 Percent	28	1.1	1	0.2	2.3
Top 0.1 Percent	6	0.3	0	0.0	1.3
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	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 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>.

The cash 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 resulting percentile breaks are (in 2011 dollars): 20% \$12,690; 40% \$24,714; 60% \$41,203; 80% \$67,700; 90% \$97,816; 95% \$138,772; 99% \$358,601; 99.9% \$1,621,178.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T11-0184**  
**Distribution of Elderly Tax Units that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	5,528	14.9	5,524	28.7	99.9
Second Quintile	8,764	23.6	8,564	44.4	97.7
Middle Quintile	6,501	17.5	3,495	18.1	53.8
Fourth Quintile	6,322	17.1	1,412	7.3	22.3
Top Quintile	9,918	26.8	242	1.3	2.4
<b>All</b>	<b>37,068</b>	<b>100.0</b>	<b>19,273</b>	<b>100.0</b>	<b>52.0</b>
<b>Addendum</b>					
80-90	4,169	11.2	168	0.9	4.0
90-95	2,538	6.8	37	0.2	1.5
95-99	2,591	7.0	27	0.1	1.1
Top 1 Percent	620	1.7	10	0.1	1.6
Top 0.1 Percent	64	0.2	0	0.0	0.4
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	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>.

The cash 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 resulting percentile breaks are (in 2011 dollars): 20% \$12,690; 40% \$24,714; 60% \$41,203; 80% \$67,700; 90% \$97,816; 95% \$138,772; 99% \$358,601; 99.9% \$1,621,178.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T11-0184**  
**Distribution of Tax Units with Children that Pay No Individual Income Tax**  
**by Cash Income Percentile, Current Law, 2013 <sup>1</sup>**

Cash Income Percentile <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
Lowest Quintile	4,792	9.7	4,780	24.6	99.7
Second Quintile	6,797	13.8	6,744	34.7	99.2
Middle Quintile	8,315	16.8	6,071	31.2	73.0
Fourth Quintile	8,976	18.2	1,329	6.8	14.8
Top Quintile	20,304	41.1	290	1.5	1.4
<b>All</b>	<b>49,418</b>	<b>100.0</b>	<b>19,443</b>	<b>100.0</b>	<b>39.3</b>
<b>Addendum</b>					
80-90	7,218	14.6	213	1.1	3.0
90-95	5,979	12.1	46	0.2	0.8
95-99	5,989	12.1	23	0.1	0.4
Top 1 Percent	1,118	2.3	8	0.0	0.7
Top 0.1 Percent	99	0.2	0	0.0	0.4
<b>Addendum II</b>					
<b>Distribution of Individual Income Tax Liability for those with Liability of \$5 or less</b>					
	<b>Percentile of Income Tax Liability Distribution</b>				
	<b>10th</b>	<b>25th</b>	<b>50th</b>	<b>75th</b>	<b>90th</b>
<b>Liability (\$ 2011)</b>	-4,646	-3,216	-2,488	-925	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 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>.

The cash 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 resulting percentile breaks are (in 2011 dollars): 20% \$12,690; 40% \$24,714; 60% \$41,203; 80% \$67,700; 90% \$97,816; 95% \$138,772; 99% \$358,601; 99.9% \$1,621,178.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.