

Table T11-0225
Percentage of Tax Units that Pay No Individual Income Tax
by Filing Status and Cash Income Level, Current Law, 2011-2013¹

Cash Income (2011 dollars) ²	Tax Filing Status				Elderly Tax Units	Tax Units with Children	All Tax Units
	Single	Married Filing Jointly	Head of Household	Married Filing Separately			
2011							
Under \$10,000	99.3	99.4	99.7	95.8	100.0	99.9	99.4
\$10,000 - \$20,000	74.9	97.2	96.5	34.1	99.5	99.8	80.8
\$20,000 - \$30,000	44.4	82.2	90.7	17.8	86.9	98.4	60.9
\$30,000 - \$40,000	14.0	76.3	74.1	10.2	44.8	85.8	41.4
\$40,000 - \$50,000	5.0	59.3	37.4	11.2	44.1	59.5	30.6
\$50,000 - \$75,000	3.6	22.2	16.0	7.3	14.0	28.6	14.5
\$75,000 - \$100,000	2.7	6.1	4.8	7.6	4.1	9.0	5.3
100,000 - \$200,000	3.0	1.8	2.7	9.7	2.4	2.0	2.1
\$200,000 - \$500,000	2.6	1.3	0.8	6.6	1.9	1.3	1.5
\$500,000 - \$1,000,000	3.2	2.0	13.5	3.5	2.7	2.3	2.4
Over \$1,000,000	1.7	1.5	3.1	3.9	0.8	1.5	1.6
All	52.4	28.7	71.2	19.9	55.9	51.3	46.5
2012							
Under \$10,000	99.7	99.0	99.6	97.6	100.0	99.8	99.6
\$10,000 - \$20,000	74.6	97.3	96.6	35.4	99.5	99.7	80.7
\$20,000 - \$30,000	46.4	83.7	90.2	19.8	89.0	98.2	62.0
\$30,000 - \$40,000	15.6	76.0	74.6	8.9	46.0	86.8	41.8
\$40,000 - \$50,000	5.1	59.6	34.1	9.4	44.3	57.6	29.9
\$50,000 - \$75,000	3.9	21.6	14.1	7.2	15.1	25.9	13.9
\$75,000 - \$100,000	2.5	5.1	4.5	5.9	4.1	7.1	4.5
100,000 - \$200,000	2.7	1.6	2.6	9.0	2.2	1.7	1.8
\$200,000 - \$500,000	2.1	1.2	0.5	5.7	1.7	0.9	1.3
\$500,000 - \$1,000,000	2.3	1.7	9.7	5.0	2.7	1.9	2.0
Over \$1,000,000	1.5	1.0	1.4	4.0	0.5	1.0	1.1
All	51.8	27.9	69.9	20.1	55.6	50.6	45.8
2013							
Under \$10,000	99.6	99.1	99.6	92.1	100.0	99.8	99.5
\$10,000 - \$20,000	72.2	94.3	96.8	18.2	99.1	99.6	78.6
\$20,000 - \$30,000	42.1	79.8	86.9	8.3	87.3	96.4	57.5
\$30,000 - \$40,000	12.4	63.0	50.5	4.6	41.3	63.4	31.5
\$40,000 - \$50,000	4.0	38.4	15.2	6.8	37.3	26.3	17.7
\$50,000 - \$75,000	2.8	9.1	5.7	5.4	11.0	7.8	6.1
\$75,000 - \$100,000	1.6	2.1	2.3	5.6	2.8	2.3	2.1
100,000 - \$200,000	1.4	0.8	1.1	5.2	1.2	0.6	0.9
\$200,000 - \$500,000	1.1	0.6	0.2	1.4	0.8	0.4	0.7
\$500,000 - \$1,000,000	0.9	0.9	6.0	0.4	2.4	0.7	1.1
Over \$1,000,000	0.8	0.6	0.4	1.1	0.4	0.4	0.6
All	47.2	20.2	59.1	13.7	52.0	39.3	39.1

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.

Tabulations include both filing and non-filing units but exclude those that are dependents of other tax units.

(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>