

T11-0226
Tax Units with and without Income Tax Liability in 2011

Cash Income Level (thousands of 2011 dollars)	All Units	Units with Income Tax ¹ ("Taxable" units)		Units without Income Tax ² ("Nontaxable" units)		Units without Income Tax Due to:			
		Number (thousands)	Percent of All Tax Units (%)	Number (thousands)	Percent of All Tax Units (%)	Standard Income Tax Provisions ³		Addition of Tax Expenditure Provisions ⁴	
						Number (thousands)	Percent of Tax Units (%)	Number (thousands)	Percent of Tax Units (%)
Less than 10	24,457	157	0.6	24,300	99.4	24,247	99.8	53	0.2
10-20	28,266	5,432	19.2	22,834	80.8	9,989	43.7	12,845	56.3
20-30	20,763	8,111	39.1	12,652	60.9	2,428	19.2	10,223	80.8
30-40	17,188	10,083	58.7	7,106	41.3	387	5.4	6,719	94.6
40-50	13,691	9,505	69.4	4,186	30.6	91	2.2	4,095	97.8
50-75	19,752	16,901	85.6	2,852	14.4	37	1.3	2,814	98.7
75-100	13,684	12,963	94.7	720	5.3	10	1.4	710	98.6
100-200	18,322	17,961	98.0	361	2.0	16	4.5	345	95.5
200-500	5,366	5,312	99.0	54	1.0	5	8.8	49	91.2
500-1,000	907	894	98.5	14	1.5	1	5.8	13	94.2
More than 1,000	433	429	99.0	4	1.0	1 ⁺	23.5	3	76.5
All	163,869	87,762	53.6	76,107	46.4	38,237	50.2	37,870	49.8

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

⁺ This figure is anomalous because "cash income" includes rollovers to IRAs, which places some units with otherwise much lower incomes in high income classes.

¹ All units for which regular income tax liability plus alternative minimum tax (AMT) liability less all credits (except the foreign tax credit) is at least \$5.

² All units for which regular income tax liability plus alternative minimum tax (AMT) liability less all credits (except the foreign tax credit) is less than \$5 (which includes negative amounts due to refundable credits).

³ Standard income tax provisions include the standard deduction, personal exemptions for taxpayers and dependents, the exclusion of the portion of retirement income (including Social Security benefits) that represent the return of previously-taxed contributions, and the deductibility of costs of earning income (including expenses that are only allowed as above-the-line or itemized deductions).

⁴ The tax expenditure provisions are described in the footnotes to Table 2.

NOTE: Units with negative incomes are not shown separately but are included in the line for All units.