

Table T04-0102
Current-Law Distribution of Individual Income Tax By Amount of Income Tax Paid, 2004¹

Individual Income Tax (Current \$) ²	Tax Units ³		Share of Total		Average Income Tax Rate ⁵
	Number (thousands)	Percent of Total	Cash Income ⁴	Individual Income Tax	
Less than -2,000	12,421	8.7	2.9	-5.2	-16.6
-2,000 to -1,001	3,924	2.7	1.2	-0.8	-6.4
-1,000 to -1	6,260	4.4	1.6	-0.3	-1.9
0	34,720	24.2	6.6	0.0	0.0
1 - 500	8,215	5.7	2.5	0.3	1.0
501 - 1,000	7,030	4.9	2.5	0.7	2.5
1,001 - 2,500	17,009	11.9	8.0	3.8	4.4
2,501 - 5,000	20,039	14.0	13.4	9.5	6.6
5,001 - 10,000	17,457	12.2	17.2	16.1	8.7
10,001 - 25,000	11,810	8.2	18.9	23.5	11.5
25,001 - 50,000	2,706	1.9	7.6	12.1	14.9
50,001 - 100,000	1,181	0.8	5.3	10.5	18.4
More than 100,000	736	0.5	12.3	29.8	22.5
All	143,509	100.0	100.0	100.0	9.3
Addendum					
0 or less	57,325	39.9	12.3	-6.4	-4.8
More than 0	86,184	60.1	87.7	106.4	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(5) Average individual income tax after tax credits (including refundable portion of earned income and child tax credits), as a percentage of average cash income.