

Distribution Table 2016 006
Number and Share of Families Paying Federal Individual Income and Payroll Taxes Under 2016 Current Law

	Total		Federal Income Tax > 0		Federal Income Tax ≤ 0 and Federal Income Tax + Payroll Tax ¹ > 0		Federal Income Tax ≤ 0 and Federal Income Tax + Payroll Tax ¹ ≤ 0	
	Number of Families (millions)	Percent of Families	Number of Families (millions)	Percent of Families	Number of Families (millions)	Percent of Families	Number of Families (millions)	Percent of Families
All Families	169.6	100.0	93.9	55.4	30.2	17.8	45.5	26.8
Cash income ² below 100% of FPL ³	18.6	11.0	0.0	0.0	6.4	3.8	12.3	7.2
Cash income ² 100% - 200% of FPL ³	37.2	21.9	4.7	2.8	12.1	7.1	20.4	12.0
Cash income ² above 200% of FPL ³	113.7	67.1	89.2	52.6	11.7	6.9	12.8	7.6
Elderly⁴	38.9	22.9	17.7	10.4	3.0	1.8	18.2	10.7
Cash income ² below 100% of FPL ³	2.9	1.7	0.0	0.0	0.2	0.1	2.6	1.6
Cash income ² 100% - 200% of FPL ³	7.4	4.3	0.1	0.1	0.5	0.3	6.7	4.0
Cash income ² above 200% of FPL ³	28.6	16.9	17.6	10.4	2.3	1.3	8.8	5.2
Non-elderly with children	47.4	28.0	24.6	14.5	9.1	5.4	13.7	8.1
Cash income ² below 100% of FPL ³	4.4	2.6	0.0	0.0	0.7	0.4	3.7	2.2
Cash income ² 100% - 200% of FPL ³	11.0	6.5	0.2	0.1	2.8	1.7	8.0	4.7
Cash income ² above 200% of FPL ³	32.0	18.9	24.4	14.4	5.6	3.3	2.0	1.2
Non-elderly without children	83.3	49.1	51.6	30.4	18.1	10.6	13.6	8.0
Cash income ² below 100% of FPL ³	11.4	6.7	0.0	0.0	5.5	3.2	5.9	3.5
Cash income ² 100% - 200% of FPL ³	18.8	11.1	4.4	2.6	8.7	5.1	5.7	3.3
Cash income ² above 200% of FPL ³	53.0	31.3	47.2	27.8	3.9	2.3	2.0	1.2

¹ Payroll tax includes employee and employer shares.

² Cash Income consists of wages and salaries, net income from a business or farm, taxable and tax-exempt interest, dividends, rental income, realized capital gains, cash and near-cash transfers from the government, retirement benefits and employer provided health insurance. Employer contributions for payroll taxes and the federal corporate income tax are added to place cash on a pre-tax basis.

³ The Federal poverty level is based on the U.S. Department of Health and Human Services weighted average poverty thresholds by size of family, indexed for inflation.

⁴ Elderly families include at least one filer age 65 and older.

