

16-Apr-24

### Tax Gap Projections for Tax Years 2020 and 2021

#### Voluntary Compliance Rate Projections by Type Of Tax, Tax Years 2017–2019, 2020 and 2021 [1]

| Tax Gap Component                   | Voluntary Compliance Rate      |            |            | Distribution of Liability      |             |             |
|-------------------------------------|--------------------------------|------------|------------|--------------------------------|-------------|-------------|
|                                     | TY 2017–TY<br>2019 Revised [2] | TY 2020    | TY 2021    | TY 2017–TY<br>2019 Revised [2] | TY 2020     | TY 2021     |
| <b>Overall (all taxes combined)</b> | <b>85%</b>                     | <b>85%</b> | <b>85%</b> | <b>100%</b>                    | <b>100%</b> | <b>100%</b> |
| Individual Income Tax               | 79%                            | 79%        | 81%        | 53%                            | 55%         | 60%         |
| Corporation Income Tax              | 87%                            | 87%        | 85%        | 10%                            | 8%          | 7%          |
| Employment Tax                      | 92%                            | 92%        | 92%        | 35%                            | 34%         | 32%         |
| Estate Tax                          | 86%                            | 82%        | 80%        | 1%                             | 1%          | [3]         |
| Excise Tax                          | N/A                            | N/A        | N/A        | 1%                             | 2%          | 1%          |

[1] These figures will be updated as more complete compliance data become available.

[2] The projections are the annual averages for the covered time frame.

[3] Less than 0.5 percent.

N/A—Not applicable

**Source:** Internal Revenue Service, "Federal Tax Compliance Research: Tax Gap Projections for Tax Years 2020 and 2021 [Table 6]," Publication 5869 (10-2023).

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**Tax Gap Estimates for Tax Years 2014–2016: Table 3**

**Voluntary Compliance Rates by Type of Tax, Tax Years 2011–2013 and 2014–2016 [1]**

| Tax Gap Component                   | Voluntary Compliance Rate          |                            |                 | Distribution of Liability          |                            |                 |
|-------------------------------------|------------------------------------|----------------------------|-----------------|------------------------------------|----------------------------|-----------------|
|                                     | TY 2011–TY 2013<br>Prior Published | TY 2011–TY 2013<br>Revised | TY 2014–TY 2016 | TY 2011–TY 2013<br>Prior Published | TY 2011–TY 2013<br>Revised | TY 2014–TY 2016 |
| <b>Overall (all taxes combined)</b> | <b>84%</b>                         | <b>84%</b>                 | <b>85%</b>      | <b>100%</b>                        | <b>100%</b>                | <b>100%</b>     |
| Individual Income Tax               | 78%                                | 77%                        | 79%             | 52%                                | 52%                        | 53%             |
| Corporation Income Tax              | 86%                                | 87%                        | 88%             | 11%                                | 11%                        | 11%             |
| Employment Tax                      | 91%                                | 91%                        | 92%             | 34%                                | 34%                        | 34%             |
| Estate Tax                          | 81%                                | 82%                        | 79%             | 1%                                 | 1%                         | 1%              |
| Excise Tax                          | N/A                                | N/A                        | N/A             | 2%                                 | 2%                         | 2%              |

[1] The Voluntary Compliance Rates reflect all three types of noncompliance: nonfiling, underreporting, and underpayment.

**Source:** Internal Revenue Service, "Federal Tax Compliance Research: Tax Gap Estimates for Tax Years 2014–2016," Publication 1415 (Rev. 10-2022).

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**Tax Gap Estimates for Tax Years 2011–2013: Table 3**

**Voluntary Compliance Rates by Type of Tax, Tax Years 2008–2010 and 2011–2013 [1]**

| Tax Gap Component                   | Voluntary Compliance Rate          |                            |                 | Distribution of Liability          |                            |                 |
|-------------------------------------|------------------------------------|----------------------------|-----------------|------------------------------------|----------------------------|-----------------|
|                                     | TY 2008–TY 2010<br>Prior Published | TY 2008–TY 2010<br>Revised | TY 2011–TY 2013 | TY 2008–TY 2010<br>Prior Published | TY 2008–TY 2010<br>Revised | TY 2011–TY 2013 |
| <b>Overall (all taxes combined)</b> | <b>82%</b>                         | <b>84%</b>                 | <b>84%</b>      | <b>100%</b>                        | <b>100%</b>                | <b>100%</b>     |
| Individual Income Tax               | 74%                                | 77%                        | 78%             | 50%                                | 49%                        | 52%             |
| Corporation Income Tax              | 83%                                | 85%                        | 86%             | 10%                                | 10%                        | 11%             |
| Employment Tax                      | 90%                                | 91%                        | 91%             | 37%                                | 38%                        | 34%             |
| Estate Tax                          | 74%                                | 80%                        | 81%             | 1%                                 | 1%                         | 1%              |
| Excise Tax                          | N/A                                | N/A                        | N/A             | 2%                                 | 2%                         | 2%              |

[1] The Voluntary Compliance Rates reflect all three types of noncompliance: nonfiling, underreporting, and underpayment.

**Source:** Internal Revenue Service, "Federal Tax Compliance Research: Tax Gap Estimates for Tax Years 2011–2013," Publication 1415 (Rev. 9-2019).