

Table T21-0166
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2026 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	10,190	5.5	10,180	13.8	99.9
10-20	21,670	11.7	19,380	26.3	89.4
20-30	20,150	10.9	15,490	21.0	76.9
30-40	16,560	8.9	10,440	14.2	63.0
40-50	13,910	7.5	6,360	8.6	45.7
50-75	25,710	13.9	6,600	9.0	25.7
75-100	19,220	10.4	2,350	3.2	12.2
100-200	34,550	18.6	1,200	1.6	3.5
200-500	18,260	9.9	140	0.2	0.8
500-1,000	2,530	1.4	10	*	0.4
More than 1,000	970	0.5	*	*	*
All	185,260	100.0	73,640	100.0	39.7

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,070	-1,360	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0166
by Expanded Cash Income Level, Current Law, 2026¹
Single Tax Units
by Expanded Cash Income Percentile, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	8,410	9.2	8,400	20.8	99.9
10-20	16,950	18.6	14,790	36.6	87.3
20-30	12,610	13.9	8,470	20.9	67.2
30-40	9,520	10.5	4,230	10.5	44.4
40-50	7,760	8.5	1,690	4.2	21.8
50-75	14,000	15.4	1,460	3.6	10.4
75-100	8,600	9.5	360	0.9	4.2
100-200	9,590	10.5	220	0.5	2.3
200-500	2,350	2.6	20	0.0	0.9
500-1,000	250	0.3	*	*	*
More than 1,000	110	0.1	*	*	*
All	90,980	100.0	40,450	100.0	44.5

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-890	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0166
by Expanded Cash Income Level, Current Law, 2026¹
Married Filing Jointly Tax Units
by Expanded Cash Income Percentile, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,050	1.6	1,050	5.8	100.0
10-20	2,180	3.3	2,180	12.0	100.0
20-30	3,610	5.5	3,430	18.8	95.0
30-40	3,200	4.8	3,000	16.4	93.8
40-50	3,070	4.6	2,680	14.7	87.3
50-75	6,410	9.7	3,120	17.1	48.7
75-100	7,160	10.8	1,350	7.4	18.9
100-200	20,840	31.5	820	4.5	3.9
200-500	15,090	22.8	100	0.5	0.7
500-1,000	2,200	3.3	0	*	0.0
More than 1,000	820	1.2	*	*	*
All	66,160	100.0	18,240	100.0	27.6

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-4,800	-850	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0166
by Expanded Cash Income Level, Current Law, 2026¹
Head of Household Tax Units
by Expanded Cash Income Percentile, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	590	2.5	580	4.1	98.3
10-20	2,270	9.6	2,250	15.9	99.1
20-30	3,530	15.0	3,440	24.3	97.5
30-40	3,360	14.3	3,130	22.1	93.2
40-50	2,640	11.2	1,940	13.7	73.5
50-75	4,520	19.2	1,980	14.0	43.8
75-100	2,730	11.6	630	4.4	23.1
100-200	3,260	13.8	150	1.1	4.6
200-500	560	2.4	10	0.1	1.8
500-1,000	40	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	23,540	100.0	14,170	100.0	60.2

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-8,020	-5,700	-4,070	-2,050	-590

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0166
by Expanded Cash Income Level, Current Law, 2026¹
All Tax Units with Children
by Expanded Cash Income Percentile, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,000	1.9	1,000	4.3	100.0
10-20	3,480	6.6	3,480	15.1	100.0
20-30	5,250	9.9	5,220	22.7	99.4
30-40	4,930	9.3	4,670	20.3	94.7
40-50	3,680	7.0	2,950	12.8	80.2
50-75	6,730	12.7	3,480	15.1	51.7
75-100	4,930	9.3	1,340	5.8	27.2
100-200	12,050	22.8	610	2.6	5.1
200-500	8,770	16.6	70	0.3	0.8
500-1,000	1,340	2.5	0	*	0.0
More than 1,000	510	1.0	*	*	*
All	52,930	100.0	23,040	100.0	43.5

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-8,070	-5,500	-3,950	-1,810	-430

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0166
by Expanded Cash Income Level, Current Law, 2026¹
All Tax Units Aged 65+
by Expanded Cash Income Percentile, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,770	3.4	1,770	6.7	100.0
10-20	7,330	14.1	7,200	27.3	98.2
20-30	6,490	12.4	6,080	23.1	93.7
30-40	5,590	10.7	4,270	16.2	76.4
40-50	4,660	8.9	2,600	9.9	55.8
50-75	7,670	14.7	2,510	9.5	32.7
75-100	5,650	10.8	800	3.0	14.2
100-200	8,640	16.6	460	1.7	5.3
200-500	3,060	5.9	40	0.2	1.3
500-1,000	440	0.8	*	*	*
More than 1,000	210	0.4	*	*	*
All	52,130	100.0	26,340	100.0	50.5

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	0	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.