

**Table T21-0186**  
**Tax Units with Zero or Negative Income Tax, 2011-2031**  
**Baseline: Current Law Plus Administration's FY2022 Budget Proposals Affecting Child Tax Credit (CTC), Child and Dependent Care Tax Credit (CDCTC), and**  
**Earned Income Tax Credit (EITC)<sup>1</sup>**

	Calendar Year																					
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
<b>Number (millions)</b>																						
<b>Tax Units<sup>2</sup></b>	158.1	160.0	161.8	163.8	165.6	167.6	169.6	171.9	174.1	176.2	178.1	179.5	181.1	182.5	183.9	185.3	186.7	188.1	189.6	191.1	192.6	
<b>Income Tax Filers<sup>3</sup></b>	137.2	136.0	138.3	139.5	141.2	140.8	143.3	144.3	145.7	144.5	151.1	153.5	155.3	156.7	158.3	159.6	161.2	162.8	164.5	166.2	167.8	
<b>Income Tax Payers<sup>4</sup></b>	88.5	88.6	90.0	91.9	94.2	94.7	97.7	96.6	98.3	69.4	76.5	98.8	99.9	100.7	101.8	108.8	110.4	112.2	114.1	115.8	117.7	
<b>Tax Units with Zero or Negative Individual Income Tax<sup>5</sup></b>																						
<b>Number (millions)</b>	69.7	71.4	71.8	72.0	71.5	72.9	72.0	75.4	75.9	106.8	101.7	80.8	81.2	81.8	82.1	76.5	76.4	76.0	75.6	75.3	74.9	
<b>As percent of all tax units</b>	44.1	44.7	44.4	44.0	43.2	43.5	42.4	43.8	43.6	60.6	57.1	45.0	44.8	44.8	44.6	41.3	40.9	40.4	39.9	39.4	38.9	
<b>Tax Units with Zero or Negative Sum of Income and Payroll Taxes<sup>6</sup></b>																						
<b>Number (millions)</b>	40.5	42.0	41.4	41.4	41.2	42.3	41.7	42.5	43.1	76.3	73.0	52.9	53.4	54.4	55.1	51.8	51.7	51.5	51.3	51.2	51.0	
<b>As percent of all tax units</b>	25.6	26.3	25.6	25.2	24.9	25.2	24.6	24.7	24.8	43.3	41.0	29.5	29.5	29.8	30.0	28.0	27.7	27.4	27.0	26.8	26.5	
<b>Tax Units with Neither Income nor Payroll Taxes<sup>7</sup></b>																						
<b>Number (millions)</b>	23.4	25.5	25.6	26.2	26.6	28.3	28.2	28.5	29.2	36.0	34.4	29.8	29.9	30.7	31.2	32.0	32.0	32.0	31.8	31.8	31.7	
<b>As percent of all tax units</b>	14.8	15.9	15.8	16.0	16.0	16.9	16.6	16.6	16.8	20.5	19.3	16.6	16.5	16.8	17.0	17.3	17.2	17.0	16.8	16.6	16.5	

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

(1) Baseline is the law in place for each year as of 18 August, 2021 with additional enactment of the Administration's FY2022 budget proposals affecting the CTC, CDCTC, and EITC. For details of the proposals, see Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") available at:

<https://home.treasury.gov/system/files/131/General-Explanations-FY2022.pdf>

For more information on TPC's baseline definitions, see

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

(2) Excludes those that are dependents of other tax units.

(3) Tax units that file a federal individual income tax return. For 2020 and 2021, does not include tax units that file only to claim economic impact payments.

(4) Tax filers with federal individual income tax of at least \$5.

(5) Calculated as: all non-filers plus filers with federal individual income tax of less than \$5.

(6) Calculated as: non-filers with less than \$5 in payroll taxes plus filers with combined federal individual income and payroll taxes of less than \$5.

(7) Calculated as: non-filers with less than \$5 in payroll taxes plus filers with less than \$5 in federal individual income taxes and less than \$5 in payroll taxes.