

Table T21-0187
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
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), by Expanded Cash Income Level, 2022 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	10,230	5.7	10,210	12.6	99.8
10-20	21,720	12.1	20,750	25.7	95.5
20-30	19,660	11.0	15,810	19.6	80.4
30-40	16,070	9.0	10,470	13.0	65.2
40-50	13,290	7.4	6,660	8.2	50.1
50-75	24,830	13.8	8,200	10.1	33.0
75-100	18,330	10.2	3,950	4.9	21.5
100-200	33,200	18.5	3,120	3.9	9.4
200-500	17,390	9.7	150	0.2	0.9
500-1,000	2,340	1.3	10	*	0.4
More than 1,000	970	0.5	*	*	*
All	179,520	100.0	80,800	100.0	45.0

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	-3,470	-310	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 a baseline of the law in place 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>, 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 T21-0187
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
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), by Expanded Cash Income Level, 2022 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	8,550	9.6	8,530	20.3	99.8
10-20	17,130	19.3	16,250	38.8	94.9
20-30	12,280	13.8	8,720	20.8	71.0
30-40	9,270	10.4	4,230	10.1	45.6
40-50	7,500	8.5	1,690	4.0	22.5
50-75	13,480	15.2	1,200	2.9	8.9
75-100	8,140	9.2	360	0.9	4.4
100-200	9,010	10.2	140	0.3	1.6
200-500	2,210	2.5	20	0.0	0.9
500-1,000	230	0.3	*	*	*
More than 1,000	110	0.1	*	*	*
All	88,710	100.0	41,930	100.0	47.3

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	-1,550	-840	0	0	0

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

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

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(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 T21-0187
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
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), by Expanded Cash Income Level, 2022 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	1,040	1.6	1,040	4.9	100.0
10-20	2,190	3.4	2,190	10.3	100.0
20-30	3,570	5.5	3,520	16.5	98.6
30-40	3,120	4.8	2,980	14.0	95.5
40-50	2,870	4.5	2,600	12.2	90.6
50-75	6,200	9.6	3,650	17.1	58.9
75-100	6,970	10.8	2,260	10.6	32.4
100-200	20,540	31.9	2,420	11.4	11.8
200-500	14,440	22.4	120	0.6	0.8
500-1,000	2,040	3.2	10	*	0.5
More than 1,000	820	1.3	*	*	*
All	64,340	100.0	21,310	100.0	33.1

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	-8,130	-3,600	-240	0	0

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

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

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(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 T21-0187
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
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), by Expanded Cash Income Level, 2022¹

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	520	2.3	520	3.1	100.0
10-20	2,160	9.5	2,160	12.9	100.0
20-30	3,470	15.3	3,420	20.4	98.6
30-40	3,250	14.3	3,140	18.7	96.6
40-50	2,560	11.3	2,310	13.8	90.2
50-75	4,490	19.8	3,300	19.7	73.5
75-100	2,620	11.6	1,310	7.8	50.0
100-200	2,970	13.1	540	3.2	18.2
200-500	510	2.3	10	0.1	2.0
500-1,000	40	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	22,650	100.0	16,750	100.0	74.0

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	-12,150	-8,960	-5,990	-3,110	-990

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 a baseline of the law in place 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>, 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 T21-0187
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
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), by Expanded Cash Income Level, 2022 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	880	1.7	880	3.0	100.0
10-20	3,310	6.4	3,310	11.4	100.0
20-30	5,060	9.8	5,050	17.4	99.8
30-40	4,790	9.3	4,740	16.3	99.0
40-50	3,580	7.0	3,410	11.8	95.3
50-75	6,720	13.1	5,490	18.9	81.7
75-100	4,990	9.7	3,030	10.4	60.7
100-200	11,900	23.2	2,770	9.5	23.3
200-500	8,220	16.0	100	0.3	1.2
500-1,000	1,210	2.4	10	*	0.8
More than 1,000	500	1.0	*	*	*
All	51,400	100.0	29,020	100.0	56.5

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	-12,150	-8,590	-5,690	-2,990	-1,040

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 a baseline of the law in place 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>, 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 T21-0187
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
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), by Expanded Cash Income Level, 2022¹

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	1,820	3.8	1,820	7.4	100.0
10-20	7,160	15.1	7,100	28.7	99.2
20-30	5,890	12.4	5,610	22.7	95.2
30-40	4,830	10.2	3,870	15.6	80.1
40-50	4,010	8.4	2,380	9.6	59.4
50-75	6,570	13.8	2,240	9.1	34.1
75-100	5,000	10.5	750	3.0	15.0
100-200	7,910	16.7	310	1.3	3.9
200-500	3,030	6.4	30	0.1	1.0
500-1,000	420	0.9	*	*	*
More than 1,000	220	0.5	*	*	*
All	47,490	100.0	24,730	100.0	52.1

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	-220	0	0	0	0

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

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

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(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.