

Table T22-0129
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2022 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	8,080	4.5	8,080	8.2	100.0
10-20	18,900	10.6	18,900	19.1	100.0
20-30	18,010	10.1	17,960	18.1	99.7
30-40	15,330	8.6	13,410	13.5	87.5
40-50	14,040	7.9	9,690	9.8	69.0
50-75	25,850	14.5	13,180	13.3	51.0
75-100	18,430	10.4	7,180	7.3	39.0
100-200	34,560	19.4	8,570	8.7	24.8
200-500	19,390	10.9	580	0.6	3.0
500-1,000	2,800	1.6	20	*	0.7
More than 1,000	1,150	0.6	*	*	*
All	177,980	100.0	99,000	100.0	55.6

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	-11,080	-5,470	-2,400	-1,400	-980

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 T22-0129
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2022 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	6,750	7.6	6,750	13.5	100.0
10-20	15,270	17.3	15,260	30.5	99.9
20-30	11,960	13.5	11,910	23.8	99.6
30-40	9,120	10.3	7,320	14.6	80.3
40-50	8,020	9.1	3,960	7.9	49.4
50-75	14,560	16.5	3,080	6.2	21.2
75-100	8,510	9.6	590	1.2	6.9
100-200	10,350	11.7	370	0.7	3.6
200-500	2,730	3.1	40	0.1	1.5
500-1,000	320	0.4	*	*	*
More than 1,000	130	0.1	*	*	*
All	88,500	100.0	50,050	100.0	56.6

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	-2,860	-1,910	-1,400	-1,400	-700

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 T22-0129
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2022 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	780	1.2	780	2.7	100.0
10-20	1,660	2.6	1,660	5.8	100.0
20-30	2,890	4.6	2,890	10.1	100.0
30-40	2,790	4.4	2,790	9.7	100.0
40-50	2,840	4.5	2,840	9.9	100.0
50-75	5,930	9.4	5,610	19.6	94.6
75-100	6,410	10.2	4,180	14.6	65.2
100-200	20,010	31.8	6,850	23.9	34.2
200-500	15,790	25.1	510	1.8	3.2
500-1,000	2,400	3.8	10	*	0.4
More than 1,000	970	1.5	*	*	*
All	63,000	100.0	28,650	100.0	45.5

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	-12,200	-6,980	-2,800	-2,800	-1,310

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 T22-0129
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2022 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	450	2.0	450	2.4	100.0
10-20	1,770	7.8	1,770	9.3	100.0
20-30	2,890	12.8	2,890	15.2	100.0
30-40	3,100	13.7	3,100	16.3	100.0
40-50	2,770	12.2	2,750	14.5	99.3
50-75	4,640	20.5	4,340	22.9	93.5
75-100	2,880	12.7	2,330	12.3	80.9
100-200	3,420	15.1	1,290	6.8	37.7
200-500	620	2.7	20	0.1	3.2
500-1,000	50	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	22,660	100.0	18,990	100.0	83.8

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	-16,180	-12,190	-8,320	-4,680	-2,390

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 T22-0129
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2022 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	730	1.4	730	2.1	100.0
10-20	2,690	5.2	2,690	7.6	100.0
20-30	4,250	8.3	4,250	12.1	100.0
30-40	4,500	8.8	4,500	12.8	100.0
40-50	3,880	7.6	3,870	11.0	99.7
50-75	6,930	13.5	6,760	19.2	97.5
75-100	5,020	9.8	4,600	13.0	91.6
100-200	12,030	23.4	7,140	20.2	59.4
200-500	9,040	17.6	470	1.3	5.2
500-1,000	1,430	2.8	10	*	0.7
More than 1,000	590	1.1	*	*	*
All	51,330	100.0	35,260	100.0	68.7

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	-16,180	-11,780	-8,100	-4,640	-2,310

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 T22-0129
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2022 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	1,110	2.5	1,110	3.9	100.0
10-20	5,630	12.5	5,630	20.0	100.0
20-30	5,370	11.9	5,370	19.1	100.0
30-40	4,630	10.3	4,550	16.2	98.3
40-50	3,990	8.8	3,500	12.4	87.7
50-75	6,780	15.0	4,280	15.2	63.1
75-100	4,760	10.5	1,860	6.6	39.1
100-200	8,190	18.1	1,190	4.2	14.5
200-500	3,350	7.4	70	0.2	2.1
500-1,000	510	1.1	*	*	*
More than 1,000	260	0.6	*	*	*
All	45,160	100.0	28,130	100.0	62.3

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	-2,800	-2,800	-1,400	-1,400	-1,090

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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.