

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2022¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	47,550	26.3	42,120	58.1	88.6
Second Quintile	39,540	21.9	20,390	28.1	51.6
Middle Quintile	37,030	20.5	7,090	9.8	19.1
Fourth Quintile	30,070	16.7	1,230	1.7	4.1
Top Quintile	24,840	13.8	160	0.2	0.6
All	180,540	100.0	72,460	100.0	40.1
Addendum I					
80-90	12,710	7.0	100	0.1	0.8
90-95	6,220	3.4	30	*	0.5
95-99	4,760	2.6	30	*	0.6
Top 1 Percent	1,150	0.6	*	*	*
Top 0.1 Percent	120	0.1	*	*	*
Addendum II					
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	-5,230	-1,450	0	0	0

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2022 dollars): 20% \$30,000; 40% \$58,500; 60% \$103,800; 80% \$189,200; 90% \$276,100; 95% \$398,100; 99% \$982,600; 99.9% \$4,439,400.

(4) Income tax after refundable credits.

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	39,730	22.0	37,800	52.2	95.1
Second Quintile	37,050	20.5	25,080	34.6	67.7
Middle Quintile	36,770	20.4	6,820	9.4	18.5
Fourth Quintile	34,010	18.8	1,030	1.4	3.0
Top Quintile	31,450	17.4	260	0.4	0.8
All	180,540	100.0	72,460	100.0	40.1
Addendum I					
80-90	16,050	8.9	160	0.2	1.0
90-95	7,920	4.4	60	0.1	0.8
95-99	6,100	3.4	40	0.1	0.7
Top 1 Percent	1,390	0.8	*	*	*
Top 0.1 Percent	140	0.1	*	*	*
Addendum II					
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	-5,230	-1,450	0	0	0

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(4) Income tax after refundable credits.

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	25,900	28.6	24,160	61.4	93.3
Second Quintile	20,250	22.4	11,250	28.6	55.6
Middle Quintile	19,070	21.1	2,480	6.3	13.0
Fourth Quintile	14,660	16.2	500	1.3	3.4
Top Quintile	9,720	10.7	130	0.3	1.3
All	90,420	100.0	39,320	100.0	43.5
Addendum I					
80-90	5,430	6.0	80	0.2	1.5
90-95	2,290	2.5	30	0.1	1.3
95-99	1,680	1.9	20	0.1	1.2
Top 1 Percent	320	0.4	*	*	*
Top 0.1 Percent	30	*	*	*	*
Addendum II					
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	-790	-20	0	0	0

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(4) Income tax after refundable credits.

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
Joint Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	6,700	10.6	6,620	37.5	98.8
Second Quintile	8,560	13.5	7,180	40.7	83.9
Middle Quintile	11,850	18.7	2,750	15.6	23.2
Fourth Quintile	15,860	25.0	470	2.7	3.0
Top Quintile	19,920	31.4	100	0.6	0.5
All	63,440	100.0	17,650	100.0	27.8
Addendum I					
80-90	9,570	15.1	60	0.3	0.6
90-95	5,180	8.2	30	0.2	0.6
95-99	4,170	6.6	20	0.1	0.5
Top 1 Percent	1,000	1.6	*	*	*
Top 0.1 Percent	100	0.2	*	*	*
Addendum II					
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	-4,850	-1,000	0	0	0

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(4) Income tax after refundable credits.

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	6,740	29.6	6,720	45.3	99.7
Second Quintile	7,450	32.7	6,450	43.5	86.6
Middle Quintile	4,900	21.5	1,550	10.4	31.6
Fourth Quintile	2,580	11.3	50	0.3	1.9
Top Quintile	1,080	4.7	20	0.1	1.9
All	22,800	100.0	14,840	100.0	65.1
Addendum I					
80-90	670	2.9	10	0.1	1.5
90-95	270	1.2	*	*	*
95-99	110	0.5	*	*	*
Top 1 Percent	30	0.1	*	*	*
Top 0.1 Percent	*	*	*	*	*
Addendum II					
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	-8,080	-5,620	-3,920	-1,710	-80

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(4) Income tax after refundable credits.

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	10,610	20.7	10,500	44.6	99.0
Second Quintile	11,440	22.3	9,770	41.5	85.4
Middle Quintile	10,050	19.6	2,790	11.9	27.8
Fourth Quintile	9,680	18.9	170	0.7	1.8
Top Quintile	9,290	18.1	60	0.3	0.6
All	51,320	100.0	23,530	100.0	45.8
Addendum I					
80-90	4,730	9.2	30	0.1	0.6
90-95	2,260	4.4	20	0.1	0.9
95-99	1,820	3.5	10	*	0.5
Top 1 Percent	490	1.0	*	*	*
Top 0.1 Percent	50	0.1	*	*	*
Addendum II					
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	-8,120	-5,430	-3,730	-1,500	-120

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(4) Income tax after refundable credits.

Table T22-0132
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	9,650	20.5	9,560	40.5	99.1
Second Quintile	11,310	24.0	9,730	41.2	86.0
Middle Quintile	10,340	22.0	2,960	12.5	28.6
Fourth Quintile	8,250	17.5	620	2.6	7.5
Top Quintile	6,870	14.6	120	0.5	1.7
All	47,030	100.0	23,600	100.0	50.2
Addendum I					
80-90	3,510	7.5	90	0.4	2.6
90-95	1,650	3.5	20	0.1	1.2
95-99	1,360	2.9	10	*	0.7
Top 1 Percent	350	0.7	*	*	*
Top 0.1 Percent	50	0.1	*	*	*

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

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

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(4) Income tax after refundable credits.