

Table T22-0135
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2026¹

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	8,080	4.4	8,070	11.7	99.9
10-20	18,970	10.2	17,050	24.6	89.9
20-30	18,950	10.2	14,570	21.0	76.9
30-40	16,070	8.7	10,290	14.9	64.0
40-50	14,000	7.5	6,600	9.5	47.1
50-75	26,260	14.2	7,090	10.2	27.0
75-100	19,390	10.5	2,480	3.6	12.8
100-200	36,970	19.9	1,420	2.1	3.8
200-500	21,080	11.4	170	0.2	0.8
500-1,000	3,010	1.6	10	*	0.3
More than 1,000	1,190	0.6	*	*	*
All	185,520	100.0	69,260	100.0	37.3

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	-5,260	-1,030	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) Income tax after refundable credits.

Table T22-0135
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Percentile, Current Law, 2026¹

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	6,650	7.2	6,630	17.0	99.7
10-20	15,260	16.5	13,430	34.5	88.0
20-30	13,010	14.1	9,030	23.2	69.4
30-40	9,630	10.4	4,540	11.7	47.1
40-50	8,080	8.8	2,010	5.2	24.9
50-75	14,820	16.1	1,600	4.1	10.8
75-100	9,180	10.0	470	1.2	5.1
100-200	11,250	12.2	330	0.8	2.9
200-500	3,000	3.3	30	0.1	1.0
500-1,000	340	0.4	*	*	*
More than 1,000	140	0.2	*	*	*
All	92,220	100.0	38,940	100.0	42.2

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	-750	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) Income tax after refundable credits.

Table T22-0135
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
by Expanded Cash Income Percentile, 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	#REF!	#REF!	#REF!	#REF!	#REF!
10-20	#REF!	#REF!	#REF!	#REF!	#REF!
20-30	#REF!	#REF!	#REF!	#REF!	#REF!
30-40	#REF!	#REF!	#REF!	#REF!	#REF!
40-50	#REF!	#REF!	#REF!	#REF!	#REF!
50-75	#REF!	#REF!	#REF!	#REF!	#REF!
75-100	#REF!	#REF!	#REF!	#REF!	#REF!
100-200	#REF!	#REF!	#REF!	#REF!	#REF!
200-500	#REF!	#REF!	#REF!	#REF!	#REF!
500-1,000	#REF!	#REF!	#REF!	#REF!	#REF!
More than 1,000	#REF!	#REF!	*	*	*
All	#REF!	#REF!	#REF!	#REF!	#REF!

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	#REF!	#REF!	#REF!	#REF!	#REF!

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 T22-0135
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile, 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	520	2.2	520	3.9	100.0
10-20	1,910	8.1	1,900	14.1	99.5
20-30	2,920	12.4	2,850	21.1	97.6
30-40	3,120	13.3	2,960	22.0	94.9
40-50	2,620	11.1	2,070	15.4	79.0
50-75	4,690	19.9	2,260	16.8	48.2
75-100	3,020	12.8	690	5.1	22.8
100-200	3,840	16.3	150	1.1	3.9
200-500	750	3.2	10	0.1	1.3
500-1,000	50	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	23,520	100.0	13,480	100.0	57.3

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	-8,140	-5,480	-4,130	-1,900	-350

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 T22-0135
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
by Expanded Cash Income Percentile, 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	780	1.5	780	3.8	100.0
10-20	2,740	5.3	2,740	13.2	100.0
20-30	4,160	8.1	4,100	19.7	98.6
30-40	4,370	8.5	4,190	20.2	95.9
40-50	3,610	7.0	2,990	14.4	82.8
50-75	6,610	12.8	3,680	17.7	55.7
75-100	4,840	9.4	1,380	6.6	28.5
100-200	12,320	23.9	630	3.0	5.1
200-500	9,730	18.9	70	0.3	0.7
500-1,000	1,560	3.0	*	*	*
More than 1,000	620	1.2	*	*	*
All	51,570	100.0	20,790	100.0	40.3

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	-8,200	-5,270	-3,870	-1,640	-280

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 T22-0135
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
by Expanded Cash Income Percentile, 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	1,180	2.3	1,180	4.8	100.0
10-20	5,670	11.0	5,580	22.8	98.4
20-30	6,100	11.8	5,780	23.6	94.8
30-40	5,260	10.2	4,280	17.5	81.4
40-50	4,710	9.1	2,770	11.3	58.8
50-75	7,920	15.4	2,670	10.9	33.7
75-100	5,670	11.0	840	3.4	14.8
100-200	9,800	19.0	630	2.6	6.4
200-500	3,800	7.4	60	0.2	1.6
500-1,000	540	1.0	*	*	*
More than 1,000	260	0.5	*	*	*
All	51,560	100.0	24,440	100.0	47.4

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 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.