

Table T22-0136
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2026¹

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	48,580	26.2	41,510	59.9	85.4
Second Quintile	41,190	22.2	19,460	28.1	47.2
Middle Quintile	38,100	20.5	5,680	8.2	14.9
Fourth Quintile	30,730	16.6	910	1.3	3.0
Top Quintile	25,380	13.7	190	0.3	0.7
All	185,520	100.0	69,260	100.0	37.3
Addendum I					
80-90	13,010	7.0	130	0.2	1.0
90-95	6,360	3.4	40	0.1	0.6
95-99	4,840	2.6	20	*	0.4
Top 1 Percent	1,170	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	-5,260	-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) 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% \$31,500; 40% \$62,000; 60% \$110,100; 80% \$199,500; 90% \$289,900; 95% \$416,700; 99% \$1,008,900; 99.9% \$4,536,000.

(4) Income tax after refundable credits.

Table T22-0136
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2026¹

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	40,590	21.9	37,500	54.1	92.4
Second Quintile	38,890	21.0	23,330	33.7	60.0
Middle Quintile	37,870	20.4	5,410	7.8	14.3
Fourth Quintile	34,560	18.6	1,170	1.7	3.4
Top Quintile	32,060	17.3	330	0.5	1.0
All	185,520	100.0	69,260	100.0	37.3
Addendum I					
80-90	16,340	8.8	200	0.3	1.2
90-95	8,090	4.4	90	0.1	1.1
95-99	6,190	3.3	30	0.0	0.5
Top 1 Percent	1,440	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	-5,260	-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) 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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(4) Income tax after refundable credits.

Table T22-0136
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2026¹

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	26,230	28.4	23,550	60.5	89.8
Second Quintile	21,750	23.6	11,290	29.0	51.9
Middle Quintile	19,350	21.0	2,440	6.3	12.6
Fourth Quintile	14,340	15.5	640	1.6	4.5
Top Quintile	9,690	10.5	170	0.4	1.8
All	92,220	100.0	38,940	100.0	42.2
Addendum I					
80-90	5,340	5.8	110	0.3	2.1
90-95	2,330	2.5	50	0.1	2.1
95-99	1,670	1.8	10	*	0.6
Top 1 Percent	340	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	-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) 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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(4) Income tax after refundable credits.

Table T22-0136
Distribution of Tax Units That Pay No Individual Income Tax
Joint Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2026¹

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	6,600	10.2	6,410	40.0	97.1
Second Quintile	8,700	13.4	6,510	40.7	74.8
Middle Quintile	12,370	19.0	2,000	12.5	16.2
Fourth Quintile	16,460	25.3	480	3.0	2.9
Top Quintile	20,330	31.3	130	0.8	0.6
All	64,970	100.0	16,010	100.0	24.6
Addendum I					
80-90	9,860	15.2	80	0.5	0.8
90-95	5,240	8.1	40	0.2	0.8
95-99	4,220	6.5	10	0.1	0.2
Top 1 Percent	1,010	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	-4,290	-640	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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(4) Income tax after refundable credits.

Table T22-0136
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, 2026¹

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	7,240	30.8	7,160	53.1	98.9
Second Quintile	7,400	31.5	5,300	39.3	71.6
Middle Quintile	5,000	21.3	910	6.8	18.2
Fourth Quintile	2,690	11.4	30	0.2	1.1
Top Quintile	1,130	4.8	20	0.1	1.8
All	23,520	100.0	13,480	100.0	57.3
Addendum I					
80-90	690	2.9	10	0.1	1.4
90-95	280	1.2	*	*	*
95-99	120	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	-8,140	-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) 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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(4) Income tax after refundable credits.

Table T22-0136
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, 2026¹

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	10,960	21.3	10,870	52.3	99.2
Second Quintile	11,190	21.7	7,960	38.3	71.1
Middle Quintile	9,960	19.3	1,540	7.4	15.5
Fourth Quintile	9,800	19.0	150	0.7	1.5
Top Quintile	9,420	18.3	50	0.2	0.5
All	51,570	100.0	20,790	100.0	40.3
Addendum I					
80-90	4,760	9.2	30	0.1	0.6
90-95	2,290	4.4	10	*	0.4
95-99	1,870	3.6	*	*	*
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	-8,200	-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) 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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(4) Income tax after refundable credits.

Table T22-0136
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, 2026¹

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	9,870	19.1	9,700	39.7	98.3
Second Quintile	12,800	24.8	10,320	42.2	80.6
Middle Quintile	11,940	23.2	2,870	11.7	24.0
Fourth Quintile	9,040	17.5	730	3.0	8.1
Top Quintile	7,260	14.1	170	0.7	2.3
All	51,560	100.0	24,440	100.0	47.4
Addendum I					
80-90	3,800	7.4	110	0.5	2.9
90-95	1,720	3.3	50	0.2	2.9
95-99	1,380	2.7	10	*	0.7
Top 1 Percent	370	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					
	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) 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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(4) Income tax after refundable credits.