

Table T16-0121
Tax Units with Zero or Negative Income Tax Under Current Law, 2011-2026

	Calendar Year															
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Number (millions)																
Tax Units ¹	163.3	165.3	167.4	169.4	171.4	173.4	174.7	176.0	177.3	178.7	180.0	181.4	182.8	184.2	185.7	187.1
Income Tax Filers ²	137.2	136.1	138.3	140.2	142.1	144.0	145.5	147.1	148.7	150.2	151.8	153.5	155.1	156.8	158.4	160.1
Income Tax Payers ³	88.3	88.4	90.1	92.1	94.2	96.6	98.1	99.7	100.9	102.3	103.6	105.2	106.8	108.4	110.1	111.8
Tax Units with Zero or Negative Individual Income Tax⁴																
Number (millions)	75.1	77.1	77.4	77.4	77.3	76.9	76.6	76.5	76.5	76.4	76.5	76.3	76.1	75.8	75.7	75.4
As percent of all tax units	46.0	46.6	46.2	45.7	45.1	44.3	43.9	43.4	43.1	42.8	42.5	42.0	41.6	41.2	40.8	40.3
Tax Units with Zero or Negative Sum of Income and Payroll Taxes⁵																
Number (millions)	45.1	46.6	46.0	46.3	46.5	46.4	46.1	46.1	46.1	46.1	46.1	46.1	45.9	45.9	45.9	45.9
As percent of all tax units	27.6	28.2	27.5	27.3	27.1	26.8	26.4	26.2	26.0	25.8	25.6	25.4	25.1	24.9	24.7	24.5
Tax Units with Neither Income nor Payroll Taxes⁶																
Number (millions)	27.9	29.8	30.1	30.5	30.9	31.1	31.1	31.3	31.3	31.4	31.5	31.5	31.5	31.6	31.7	31.8
As percent of all tax units	17.1	18.0	18.0	18.0	18.0	18.0	17.8	17.8	17.7	17.6	17.5	17.4	17.2	17.1	17.1	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1)

(1) Excludes those that are dependents of other tax units.

(2) Tax units that file a federal individual income tax return.

(3) Tax filers with federal individual income tax of at least \$5.

(4) Calculated as: all non-filers plus filers with federal individual income tax of less than \$5.

(5) Calculated as: non-filers with less than \$5 in payroll taxes plus filers with combined federal individual income and payroll taxes of less than \$5.

(6) Calculated as: non-filers with less than \$5 in payroll taxes plus filers with less than \$5 in federal individual income taxes and less than \$5 in payroll taxes.