

Table T17-0335

Tax Units With Zero or Negative Federal Individual Income Tax Under Current Law and the Tax Cuts and Jobs Act, 2018-2027¹

	Calendar Year									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total Tax Units² (millions)	176.1	177.2	178.4	179.5	180.7	181.8	183.0	184.2	185.4	186.6
Number of Tax Units with Zero or Negative Income Tax³ (millions)										
Current Law	76.4	76.5	76.5	76.6	76.5	76.4	76.4	76.2	76.0	76.0
Tax Cuts and Jobs Act	80.6	80.4	80.2	80.1	79.7	79.6	79.2	78.8	75.1	74.8
Change	4.2	3.9	3.6	3.5	3.2	3.2	2.7	2.6	-1.0	-1.1
Memo:										
Percent of Tax Units with Zero or Negative Income Tax³										
Current Law	43.4	43.2	42.9	42.6	42.4	42.0	41.8	41.4	41.0	40.7
Tax Cuts and Jobs Act	45.8	45.3	44.9	44.6	44.1	43.8	43.3	42.8	40.5	40.1

Sources: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(1) Calendar year estimates. Estimates for the Tax Cuts and Jobs Act include provisions contained in the conference agreement as filed on 12/15/2017. Excludes the effects of repealing the Affordable Care Act's Individual Shared Responsibility Payment (i.e., "individual mandate").

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

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