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**Tax Gap Estimates for Tax Years 2011–2013: Table 1**

**Decomposition of Differences in TY 2008–2010 and TY 2011–2013 Tax Gap Estimates**

[Money amounts are in billions of dollars]

Tax Gap Component	TY 2008 - 2010		TY 2011 - 2013 [1]	Decomposition of Difference Between TY 2011 - 2013 Estimates and Prior Published TY 2008 - 2010 Estimates		
	Prior Published [1]	Revised [1]		Total	Due to Updated Methods [2]	Due to Other Factors [3]
<b>Estimated Total True Tax</b>	<b>\$2,496</b>	<b>\$2,431</b>	<b>\$2,683</b>	<b>\$187</b>	<b>-\$65</b>	<b>\$252</b>
<b>Gross Tax Gap</b>	\$458	\$394	\$441	-\$17	-\$64	\$47
Nonfiling Gap	\$32	\$31	\$39	\$7	-\$1	\$8
Underreporting Gap	\$387	\$325	\$352	-\$35	-\$62	\$27
Underpayment Gap	\$39	\$39	\$50	\$11	\$0	\$11
<b>Voluntary Compliance Rate</b>	81.7%	83.8%	83.6%	1.9%	2.1%	-0.2%
<b>Enforced and Other Late Payments</b>	\$52	\$50	\$60	\$8	-\$2	\$10
<b>Net Tax Gap [4]</b>	\$387	\$344	\$381	-\$25	-\$62	\$37
<b>Net Compliance Rate</b>	83.7%	85.8%	85.8%	2.1%	2.1%	[5]

[1] The estimates are the annual averages for the covered timeframe.

[2] Difference between the prior published TY 2008–2010 and TY 2011–2013 tax gap estimates accounted for by updated methods (includes updated data).

[3] Difference between the prior published TY 2008–2010 and TY 2011–2013 tax gap estimates accounted for by changes in economic activity, changes in compliance behavior and statistical variability.

[4] The net tax gap is the gross tax gap reduced by the amount of enforced and other late payments that will eventually be paid.

[5] Greater than 0.05 percent but less than 0.1 percent.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, "Federal Tax Compliance Research: Tax Gap Estimates for Tax Years 2011–2013," Publication 1415 (Rev. 9-2019).