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Tax Gap Estimates for Tax Years 2011–2013: Table 3

Voluntary Compliance Rates by Type of Tax, Tax Years 2008–2010, and 2011–2013 [1]

Tax Gap Component	Voluntary Compliance Rate			Distribution of Liability		
	TY 2008 - TY 2010 Prior Published	TY 2008 - TY 2010 Revised	TY 2011 - TY 2013	TY 2008 - TY 2010 Prior Published	TY 2008 - TY 2010 Revised	TY 2011 - TY 2013
Overall (all taxes combined)	82%	84%	84%	100%	100%	100%
Individual Income Tax	74%	77%	78%	50%	49%	52%
Corporation Income Tax	83%	85%	86%	10%	10%	11%
Employment Tax	90%	91%	91%	37%	38%	34%
Estate Tax	74%	80%	81%	1%	1%	1%
Excise Tax	N/A	N/A	N/A	2%	2%	2%

[1] The Voluntary Compliance Rates reflect all three types of noncompliance: Nonfiling, underreporting, and underpayment.

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