

Table T21-0161
Tax Units with Zero or Negative Income Tax Under Current Law, 2011-2031
Baseline: Current Law¹

	Calendar Year																				
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Number (millions)																					
Tax Units²	158.1	160.0	161.8	163.8	165.6	167.6	169.6	171.9	174.1	176.2	178.1	179.5	181.1	182.5	183.9	185.3	186.7	188.1	189.6	191.1	192.6
Income Tax Filers³	137.2	136.0	138.3	139.5	141.2	140.8	143.3	144.3	145.7	144.5	151.1	150.9	152.5	153.8	155.2	156.7	158.3	160.1	161.9	163.7	165.4
Income Tax Payers⁴	88.5	88.6	90.0	91.9	94.2	94.7	97.7	96.6	98.3	69.4	76.5	104.8	105.9	106.7	107.7	111.7	113.2	114.9	116.9	118.6	120.5
Tax Units with Zero or Negative Individual Income Tax⁵																					
Number (millions)	69.7	71.4	71.8	72.0	71.5	72.9	72.0	75.4	75.9	106.8	101.7	74.8	75.2	75.9	76.2	73.6	73.5	73.3	72.8	72.5	72.2
As percent of all tax units	44.1	44.7	44.4	44.0	43.2	43.5	42.4	43.8	43.6	60.6	57.1	41.6	41.5	41.6	41.4	39.8	39.4	39.0	38.4	38.0	37.5
Tax Units with Zero or Negative Sum of Income and Payroll Taxes⁶																					
Number (millions)	40.5	42.0	41.4	41.4	41.2	42.3	41.7	42.5	43.1	76.3	73.0	43.1	43.2	44.1	44.7	44.3	44.2	44.1	43.9	43.9	43.8
As percent of all tax units	25.6	26.3	25.6	25.2	24.9	25.2	24.6	24.7	24.8	43.3	41.0	24.0	23.9	24.2	24.3	23.9	23.7	23.4	23.2	23.0	22.7
Tax Units with Neither Income nor Payroll Taxes⁷																					
Number (millions)	23.4	25.5	25.6	26.2	26.6	28.3	28.2	28.5	29.2	36.0	34.4	29.7	29.8	30.6	31.2	31.9	32.0	32.0	31.8	31.7	31.7
As percent of all tax units	14.8	15.9	15.8	16.0	16.0	16.9	16.6	16.6	16.8	20.5	19.3	16.6	16.5	16.8	17.0	17.2	17.2	17.0	16.8	16.6	16.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1)

(1) Baseline is the law in place for each year as of August 17, 2021. For more information on TPC's baseline definitions, see

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

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

(3) Tax units that file a federal individual income tax return. For 2020 and 2021, does not include tax units that file only to claim economic impact payments.

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

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

(6) 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.

(7) 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.