

Table T21-0162
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units
Less than 10	10,200	5.7	10,200	10.0
10-20	21,580	12.1	21,580	21.2
20-30	19,540	11.0	19,170	18.9
30-40	15,640	8.8	13,220	13.0
40-50	13,320	7.5	8,910	8.8
50-75	25,140	14.1	12,360	12.2
75-100	18,270	10.3	6,850	6.7
100-200	32,670	18.3	7,440	7.3
200-500	17,050	9.6	390	0.4
500-1,000	2,270	1.3	10	*
More than 1,000	930	0.5	*	*
All	178,140	100.0	101,650	100.0

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less**

	Percentile of Income Tax Liability Distribution			
	10th	25th	50th	75th
Tax Liability	-11,300	-5,370	-2,370	-1,400

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than zero.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the total. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Income tax after refundable credits.

**Percent of Tax
Units in Class
That Are Non
Paying**

100.0
100.0
98.1
84.5
66.9
49.2
37.5
22.8
2.3
0.4
*
57.1

than \$5

90th

-980

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Table T21-0162
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units
Less than 10	8,540	9.7	8,540	16.5
10-20	17,250	19.6	17,250	33.2
20-30	12,320	14.0	11,990	23.1
30-40	9,060	10.3	6,790	13.1
40-50	7,500	8.5	3,370	6.5
50-75	13,580	15.4	2,360	4.5
75-100	7,930	9.0	570	1.1
100-200	8,700	9.9	210	0.4
200-500	2,130	2.4	30	0.1
500-1,000	230	0.3	*	*
More than 1,000	100	0.1	*	*
All	88,160	100.0	51,900	100.0

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less**

	Percentile of Income Tax Liability Distribution			
	10th	25th	50th	75th
Tax Liability	-2,820	-1,780	-1,400	-1,400

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than zero.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the total. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Income tax after refundable credits.

**Percent of Tax
Units in Class
That Are Non
Paying**

100.0
100.0
97.3
74.9
44.9
17.4
7.2
2.4
1.4
*
*
58.9

than \$5

90th

-700

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Table T21-0162
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
by Expanded Cash Income Level, Current Law, 2021 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units
Less than 10	1,060	1.7	1,060	3.6
10-20	2,170	3.4	2,170	7.4
20-30	3,570	5.6	3,570	12.1
30-40	3,040	4.8	3,040	10.3
40-50	2,860	4.5	2,860	9.7
50-75	6,240	9.8	5,560	18.9
75-100	7,010	11.0	4,120	14.0
100-200	20,380	31.9	6,180	21.0
200-500	14,210	22.2	350	1.2
500-1,000	1,980	3.1	10	*
More than 1,000	790	1.2	*	*
All	63,890	100.0	29,490	100.0

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less**

	Percentile of Income Tax Liability Distribution			
	10th	25th	50th	75th
Tax Liability	-12,600	-7,180	-2,800	-2,800

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than zero.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the total. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Income tax after refundable credits.

**Percent of Tax
Units in Class
That Are Non
Paying**

100.0
100.0
100.0
100.0
100.0
89.1
58.8
30.3
2.5
0.5
*
46.2

than \$5

90th

-1,380

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Table T21-0162
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units
Less than 10	480	2.1	480	2.5
10-20	1,940	8.6	1,940	10.2
20-30	3,310	14.7	3,310	17.5
30-40	3,160	14.1	3,150	16.6
40-50	2,620	11.7	2,580	13.6
50-75	4,660	20.7	4,300	22.7
75-100	2,750	12.2	2,100	11.1
100-200	2,940	13.1	1,010	5.3
200-500	500	2.2	10	0.1
500-1,000	40	0.2	*	*
More than 1,000	20	0.1	*	*
All	22,470	100.0	18,930	100.0

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less**

	Percentile of Income Tax Liability Distribution			
	10th	25th	50th	75th
Tax Liability	-16,180	-12,300	-8,320	-4,670

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude tax dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than zero.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the total. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Income tax after refundable credits.

**Percent of Tax
Units in Class
That Are Non
Paying**

100.0
100.0
100.0
99.7
98.5
92.3
76.4
34.4
2.0
*
*
84.2

than \$5

90th

-2,390

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Table T21-0162
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units
Less than 10	820	1.6	820	2.3
10-20	3,040	6.0	3,040	8.6
20-30	4,880	9.6	4,880	13.8
30-40	4,590	9.0	4,580	12.9
40-50	3,630	7.1	3,620	10.2
50-75	6,980	13.7	6,770	19.1
75-100	5,160	10.1	4,610	13.0
100-200	11,830	23.2	6,530	18.4
200-500	8,130	15.9	310	0.9
500-1,000	1,190	2.3	10	*
More than 1,000	490	1.0	*	*
All	51,000	100.0	35,420	100.0

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less**

	Percentile of Income Tax Liability Distribution			
	10th	25th	50th	75th
Tax Liability	-16,380	-12,160	-8,240	-4,820

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than zero.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the total. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Income tax after refundable credits.

**Percent of Tax
Units in Class
That Are Non
Paying**

100.0
100.0
100.0
99.8
99.7
97.0
89.3
55.2
3.8
0.8
*
69.5

than \$5

90th

-2,350

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Table T21-0162
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
by Expanded Cash Income Level, Current Law, 2021¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units
Less than 10	1,830	4.0	1,830	6.2
10-20	7,240	15.6	7,240	24.7
20-30	5,740	12.4	5,730	19.5
30-40	4,760	10.3	4,620	15.8
40-50	3,840	8.3	3,120	10.6
50-75	6,300	13.6	3,720	12.7
75-100	4,850	10.5	1,660	5.7
100-200	7,590	16.4	730	2.5
200-500	2,930	6.3	50	0.2
500-1,000	400	0.9	*	*
More than 1,000	210	0.5	*	*
All	46,310	100.0	29,330	100.0

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less**

	Percentile of Income Tax Liability Distribution			
	10th	25th	50th	75th
Tax Liability	-2,800	-2,800	-1,400	-1,400

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude tax dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than zero.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the total. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Income tax after refundable credits.

**Percent of Tax
Units in Class
That Are Non
Paying**

100.0
100.0
99.8
97.1
81.3
59.0
34.2
9.6
1.7
*
*
63.3

than \$5

90th

-1,150

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ater than \$5.

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