

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	47,360	26.4	42,240	56.5	89.2
Second Quintile	39,000	21.7	21,620	28.9	55.4
Middle Quintile	36,630	20.4	7,880	10.5	21.5
Fourth Quintile	30,160	16.8	1,400	1.9	4.6
Top Quintile	24,880	13.9	160	0.2	0.6
All	179,520	100.0	74,770	100.0	41.6
Addendum I					
80-90	12,740	7.1	100	0.1	0.8
90-95	6,230	3.5	30	*	0.5
95-99	4,770	2.7	30	*	0.6
Top 1 Percent	1,140	0.6	*	*	*
Top 0.1 Percent	120	0.1	*	*	*

Addendum II**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

Tax Liability	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
	-5,220	-1,710	0	0	0

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$27,700; 40% \$54,700; 60% \$98,200; 80% \$179,100; 90% \$261,500; 95% \$375,000; 99% \$898,600; 99.9% \$4,060,400.

(4) Income tax after refundable credits.

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	39,360	21.9	37,690	50.4	95.8
Second Quintile	36,940	20.6	26,200	35.0	70.9
Middle Quintile	36,320	20.2	8,120	10.9	22.4
Fourth Quintile	34,050	19.0	1,050	1.4	3.1
Top Quintile	31,350	17.5	240	0.3	0.8
All	179,520	100.0	74,770	100.0	41.6
Addendum I					
80-90	16,030	8.9	150	0.2	0.9
90-95	7,860	4.4	50	*	0.6
95-99	6,060	3.4	*	*	*
Top 1 Percent	1,400	0.8	*	*	*
Top 0.1 Percent	**	*	*	*	*
Addendum II					
Dispersion of Individual Income Tax Liability for those with Liability of less than \$5					
Percentile of Income Tax Liability Distribution					
	10th	25th	50th	75th	90th
Tax Liability	-870	0	0	0	0

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(4) Income tax after refundable credits.

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	25,520	28.8	23,980	59.9	94.0
Second Quintile	20,180	22.7	11,840	29.6	58.7
Middle Quintile	18,390	20.7	2,840	7.1	15.4
Fourth Quintile	14,430	16.3	500	1.2	3.5
Top Quintile	9,390	10.6	110	0.3	1.2
All	88,710	100.0	40,050	100.0	45.1
Addendum I					
80-90	5,300	6.0	70	0.2	1.3
90-95	2,210	2.5	20	*	0.9
95-99	1,570	1.8	*	*	*
Top 1 Percent	310	0.3	*	*	*
Top 0.1 Percent	**	*	*	*	*
Addendum II					
Dispersion of Individual Income Tax Liability for those with Liability of less than \$5					
	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-870	0	0	0	0

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(4) Income tax after refundable credits.

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
Joint Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	6,980	10.8	6,950	36.8	99.6
Second Quintile	8,580	13.3	7,500	39.7	87.4
Middle Quintile	11,840	18.4	3,340	17.7	28.2
Fourth Quintile	16,170	25.1	470	2.5	2.9
Top Quintile	20,230	31.4	110	0.6	0.5
All	64,340	100.0	18,900	100.0	29.4
Addendum I					
80-90	9,740	15.1	60	0.3	0.6
90-95	5,230	8.1	30	0.2	0.6
95-99	4,240	6.6	20	0.1	0.5
Top 1 Percent	1,020	1.6	*	*	*
Top 0.1 Percent	100	0.2	*	*	*
Addendum II					
Dispersion of Individual Income Tax Liability for those with Liability of less than \$5					
	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,110	-1,470	0	0	0

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(4) Income tax after refundable credits.

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	6,490	28.7	6,470	42.8	99.7
Second Quintile	7,390	32.6	6,610	43.7	89.4
Middle Quintile	5,150	22.7	1,910	12.6	37.1
Fourth Quintile	2,570	11.3	60	0.4	2.3
Top Quintile	1,010	4.5	10	0.1	1.0
All	22,650	100.0	15,120	100.0	66.8
Addendum I					
80-90	630	2.8	10	0.1	1.6
90-95	240	1.1	*	*	*
95-99	110	0.5	*	*	*
Top 1 Percent	30	0.1	*	*	*
Top 0.1 Percent	**	**	**	**	**
Addendum II					
Dispersion of Individual Income Tax Liability for those with Liability of less than \$5					
	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-8,070	-5,930	-4,130	-2,050	-510

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(4) Income tax after refundable credits.

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	10,520	20.5	10,500	42.3	99.8
Second Quintile	11,380	22.1	10,230	41.2	89.9
Middle Quintile	10,350	20.1	3,590	14.5	34.7
Fourth Quintile	9,620	18.7	210	0.8	2.2
Top Quintile	9,290	18.1	60	0.2	0.6
All	51,400	100.0	24,810	100.0	48.3
Addendum I					
80-90	4,710	9.2	30	0.1	0.6
90-95	2,270	4.4	20	0.1	0.9
95-99	1,830	3.6	10	0.0	0.5
Top 1 Percent	480	0.9	*	*	*
Top 0.1 Percent	50	0.1	*	*	*
Addendum II					
Dispersion of Individual Income Tax Liability for those with Liability of less than \$5					
Percentile of Income Tax Liability Distribution					
	10th	25th	50th	75th	90th
Tax Liability	-8,130	-5,700	-3,840	-1,740	-460

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(4) Income tax after refundable credits.

Table T21-0165
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ⁴	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Lowest Quintile	10,000	21.1	9,940	40.6	99.4
Second Quintile	11,160	23.5	9,880	40.4	88.5
Middle Quintile	10,410	21.9	3,320	13.6	31.9
Fourth Quintile	8,380	17.6	590	2.4	7.0
Top Quintile	6,910	14.6	120	0.5	1.7
All	47,490	100.0	24,460	100.0	51.5
Addendum I					
80-90	3,580	7.5	90	0.4	2.5
90-95	1,610	3.4	20	*	1.2
95-99	1,360	2.9	10	*	0.7
Top 1 Percent	360	0.8	*	*	*
Top 0.1 Percent	50	0.1	*	*	*
Addendum II					
Dispersion of Individual Income Tax Liability for those with Liability of less than \$5					
	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	0	0	0	0	0

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 those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(4) Income tax after refundable credits.