

Table T22-0130
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2021¹

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	46,860	26.3	46,710	47.2	99.7
Second Quintile	39,090	22.0	27,700	28.0	70.9
Middle Quintile	36,290	20.4	15,250	15.4	42.0
Fourth Quintile	29,720	16.7	7,140	7.2	24.0
Top Quintile	24,590	13.8	770	0.8	3.1
All	177,980	100.0	99,000	100.0	55.6
Addendum I					
80-90	12,570	7.1	670	0.7	5.3
90-95	6,160	3.5	70	0.1	1.1
95-99	4,720	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					
	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-11,080	-5,470	-2,400	-1,400	-980

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$31,100; 40% \$60,000; 60% \$105,900; 80% \$193,600; 90% \$283,000; 95% \$410,100; 99% \$1,003,200; 99.9% \$4,338,900.

(4) Income tax after refundable credits.

Table T22-0130
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2021 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	39,130	22.0	39,120	39.5	100.0
Second Quintile	36,370	20.4	33,740	34.1	92.8
Middle Quintile	36,410	20.5	18,970	19.2	52.1
Fourth Quintile	33,620	18.9	5,240	5.3	15.6
Top Quintile	31,020	17.4	500	0.5	1.6
All	177,980	100.0	99,000	100.0	55.6
Addendum I					
80-90	15,860	8.9	360	0.4	2.3
90-95	7,740	4.3	90	0.1	1.2
95-99	6,030	3.4	50	0.1	0.8
Top 1 Percent	1,390	0.8	*	*	*
Top 0.1 Percent	140	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	-11,300	-5,370	-2,370	-1,400	-980

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(4) Income tax after refundable credits.

Table T22-0130
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2021¹

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	25,370	28.7	25,370	50.7	100.0
Second Quintile	19,770	22.3	17,330	34.6	87.7
Middle Quintile	18,850	21.3	5,610	11.2	29.8
Fourth Quintile	14,300	16.2	800	1.6	5.6
Top Quintile	9,440	10.7	180	0.4	1.9
All	88,500	100.0	50,050	100.0	56.6
Addendum I					
80-90	5,300	6.0	130	0.3	2.5
90-95	2,180	2.5	30	0.1	1.4
95-99	1,640	1.9	20	*	1.2
Top 1 Percent	320	0.4	*	*	*
Top 0.1 Percent	30	*	*	*	*
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	-2,860	-1,910	-1,400	-1,400	-700

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(4) Income tax after refundable credits.

Table T22-0130
Distribution of Tax Units That Pay No Individual Income Tax
Joint Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2021¹

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	6,680	10.6	6,680	23.3	100.0
Second Quintile	8,450	13.4	8,440	29.5	99.9
Middle Quintile	11,720	18.6	9,010	31.4	76.9
Fourth Quintile	15,820	25.1	3,730	13.0	23.6
Top Quintile	19,810	31.4	260	0.9	1.3
All	63,000	100.0	28,650	100.0	45.5
Addendum I					
80-90	9,540	15.1	190	0.7	2.0
90-95	5,140	8.2	50	0.2	1.0
95-99	4,140	6.6	20	0.1	0.5
Top 1 Percent	990	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	-12,200	-6,980	-2,800	-2,800	-1,310

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(4) Income tax after refundable credits.

Table T22-0130
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, 2021¹

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	6,700	29.6	6,700	35.3	100.0
Second Quintile	7,410	32.7	7,390	38.9	99.7
Middle Quintile	4,890	21.6	4,150	21.9	84.9
Fourth Quintile	2,590	11.4	670	3.5	25.9
Top Quintile	1,020	4.5	30	0.2	2.9
All	22,660	100.0	18,990	100.0	83.8
Addendum I					
80-90	630	2.8	30	0.2	4.8
90-95	240	1.1	*	*	*
95-99	120	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	-16,180	-12,190	-8,320	-4,680	-2,390

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(4) Income tax after refundable credits.

Table T22-0130
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, 2021¹

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	10,630	20.7	10,630	30.1	100.0
Second Quintile	11,560	22.5	11,530	32.7	99.7
Middle Quintile	10,060	19.6	9,270	26.3	92.1
Fourth Quintile	9,630	18.8	3,430	9.7	35.6
Top Quintile	9,210	17.9	170	0.5	1.8
All	51,330	100.0	35,260	100.0	68.7
Addendum I					
80-90	4,660	9.1	120	0.3	2.6
90-95	2,250	4.4	30	0.1	1.3
95-99	1,820	3.5	20	0.1	1.1
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	-16,180	-11,780	-8,100	-4,640	-2,310

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(4) Income tax after refundable credits.

Table T22-0130
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, 2021¹

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	9,180	20.3	9,180	32.6	100.0
Second Quintile	10,770	23.8	10,640	37.8	98.8
Middle Quintile	9,950	22.0	6,240	22.2	62.7
Fourth Quintile	7,960	17.6	1,310	4.7	16.5
Top Quintile	6,720	14.9	190	0.7	2.8
All	45,160	100.0	28,130	100.0	62.3
Addendum I					
80-90	3,400	7.5	150	0.5	4.4
90-95	1,620	3.6	30	0.1	1.9
95-99	1,340	3.0	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	-2,800	-2,800	-1,400	-1,400	-1,090

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 2022 dollars): 20% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(4) Income tax after refundable credits.