

**Table T22-0131**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units**  
**by Expanded Cash Income Level, Current Law, 2022<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) <sup>3</sup>	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	8,740	4.8	8,730	12.0	99.9
10-20	20,170	11.2	18,770	25.9	93.1
20-30	18,590	10.3	14,570	20.1	78.4
30-40	15,890	8.8	10,260	14.2	64.6
40-50	13,960	7.7	6,570	9.1	47.1
50-75	25,660	14.2	7,590	10.5	29.6
75-100	18,690	10.4	2,800	3.9	15.0
100-200	34,630	19.2	1,540	2.1	4.4
200-500	18,900	10.5	130	0.2	0.7
500-1,000	2,680	1.5	10	*	0.4
More than 1,000	1,110	0.6	*	*	*
All	180,540	100.0	72,460	100.0	40.1

**Addendum****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
	-5,230	-1,450	0	0	0

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) Income tax after refundable credits.

**Table T22-0131**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Single Tax Units**  
**by Expanded Cash Income Level, Current Law, 2022<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) <sup>3</sup>	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	7,290	8.1	7,280	18.5	99.9
10-20	16,210	17.9	14,890	37.9	91.9
20-30	12,250	13.5	8,490	21.6	69.3
30-40	9,310	10.3	4,280	10.9	46.0
40-50	8,010	8.9	1,620	4.1	20.2
50-75	14,470	16.0	1,390	3.5	9.6
75-100	8,710	9.6	320	0.8	3.7
100-200	10,290	11.4	210	0.5	2.0
200-500	2,610	2.9	30	0.1	1.1
500-1,000	310	0.3	*	*	*
More than 1,000	120	0.1	*	*	*
All	90,420	100.0	39,320	100.0	43.5

**Addendum****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	-790	-20	0	0	0

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) Income tax after refundable credits.

**Table T22-0131**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Married Filing Jointly Tax Units**  
**by Expanded Cash Income Level, Current Law, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) <sup>3</sup>	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	850	1.3	850	4.8	100.0
10-20	1,780	2.8	1,780	10.1	100.0
20-30	3,050	4.8	2,990	16.9	98.0
30-40	3,020	4.8	2,830	16.0	93.7
40-50	2,810	4.4	2,510	14.2	89.3
50-75	5,930	9.3	3,410	19.3	57.5
75-100	6,580	10.4	1,580	9.0	24.0
100-200	20,200	31.8	1,080	6.1	5.3
200-500	15,440	24.3	80	0.5	0.5
500-1,000	2,290	3.6	10	0.1	0.4
More than 1,000	940	1.5	*	*	*
All	63,440	100.0	17,650	100.0	27.8

**Addendum****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	-4,850	-1,000	0	0	0

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) Income tax after refundable credits.

**Table T22-0131**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, Current Law, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) <sup>3</sup>	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	500	2.2	500	3.4	100.0
10-20	1,960	8.6	1,960	13.2	100.0
20-30	3,000	13.2	2,970	20.0	99.0
30-40	3,190	14.0	3,070	20.7	96.2
40-50	2,710	11.9	2,400	16.2	88.6
50-75	4,560	20.0	2,760	18.6	60.5
75-100	2,770	12.1	890	6.0	32.1
100-200	3,380	14.8	230	1.5	6.8
200-500	610	2.7	10	0.1	1.6
500-1,000	50	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	22,800	100.0	14,840	100.0	65.1

**Addendum****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	-8,080	-5,620	-3,920	-1,710	-80

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) Income tax after refundable credits.

**Table T22-0131**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units with Children**  
**by Expanded Cash Income Level, Current Law, 2022<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) <sup>3</sup>	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	790	1.5	790	3.4	100.0
10-20	2,910	5.7	2,910	12.4	100.0
20-30	4,360	8.5	4,290	18.2	98.4
30-40	4,630	9.0	4,470	19.0	96.5
40-50	3,790	7.4	3,400	14.4	89.7
50-75	6,720	13.1	4,490	19.1	66.8
75-100	4,910	9.6	1,890	8.0	38.5
100-200	12,110	23.6	970	4.1	8.0
200-500	8,900	17.3	70	0.3	0.8
500-1,000	1,380	2.7	10	*	0.7
More than 1,000	580	1.1	*	*	*
All	51,320	100.0	23,530	100.0	45.8

**Addendum****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	-8,120	-5,430	-3,730	-1,500	-120

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) Income tax after refundable credits.

**Table T22-0131**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units Aged 65+**  
**by Expanded Cash Income Level, Current Law, 2022<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) <sup>3</sup>	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,290	2.7	1,290	5.5	100.0
10-20	6,260	13.3	6,180	26.2	98.7
20-30	5,740	12.2	5,460	23.1	95.1
30-40	4,820	10.2	3,980	16.9	82.6
40-50	4,040	8.6	2,370	10.0	58.7
50-75	6,930	14.7	2,470	10.5	35.6
75-100	5,060	10.8	730	3.1	14.4
100-200	8,330	17.7	460	1.9	5.5
200-500	3,230	6.9	40	0.2	1.2
500-1,000	490	1.0	*	*	*
More than 1,000	240	0.5	*	*	*
All	47,030	100.0	23,600	100.0	50.2

**Addendum****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 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) Income tax after refundable credits.