

**Table T22-0133**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units**  
**by Expanded Cash Income Level, Current Law, 2023<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	8,450	4.6	8,440	11.6	99.9
10-20	19,760	10.9	18,410	25.3	93.2
20-30	18,770	10.3	14,780	20.3	78.7
30-40	15,940	8.8	10,320	14.2	64.7
40-50	13,950	7.7	6,820	9.4	48.9
50-75	25,810	14.2	7,860	10.8	30.5
75-100	19,000	10.5	2,960	4.1	15.6
100-200	34,930	19.2	1,660	2.3	4.8
200-500	19,680	10.8	140	0.2	0.7
500-1,000	2,840	1.6	10	*	0.4
More than 1,000	1,140	0.6	*	*	*
All	181,810	100.0	72,890	100.0	40.1

**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	-5,570	-1,370	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 T22-0133**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Single Tax Units**  
**by Expanded Cash Income Level, Current Law, 2023<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	7,000	7.7	6,980	17.6	99.7
10-20	15,890	17.5	14,620	36.8	92.0
20-30	12,600	13.9	8,870	22.3	70.4
30-40	9,510	10.5	4,470	11.2	47.0
40-50	7,980	8.8	1,840	4.6	23.1
50-75	14,560	16.1	1,510	3.8	10.4
75-100	8,800	9.7	370	0.9	4.2
100-200	10,290	11.4	240	0.6	2.3
200-500	2,730	3.0	30	0.1	1.1
500-1,000	330	0.4	*	*	*
More than 1,000	130	0.1	*	*	*
All	90,650	100.0	39,740	100.0	43.8

**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	-670	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.

**Table T22-0133**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Married Filing Jointly Tax Units**  
**by Expanded Cash Income Level, Current Law, 2023<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	830	1.3	830	4.8	100.0
10-20	1,670	2.6	1,670	9.6	100.0
20-30	2,880	4.5	2,830	16.2	98.3
30-40	2,880	4.5	2,710	15.5	94.1
40-50	2,820	4.4	2,530	14.5	89.7
50-75	5,910	9.3	3,490	20.0	59.1
75-100	6,580	10.3	1,640	9.4	24.9
100-200	20,330	31.9	1,140	6.5	5.6
200-500	16,030	25.1	80	0.5	0.5
500-1,000	2,430	3.8	10	0.1	0.4
More than 1,000	960	1.5	*	*	*
All	63,830	100.0	17,460	100.0	27.4

**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	-5,080	-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 T22-0133**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, Current Law, 2023 <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	3.3	100.0
10-20	1,960	8.5	1,960	13.1	100.0
20-30	2,970	12.9	2,940	19.7	99.0
30-40	3,150	13.7	3,030	20.3	96.2
40-50	2,690	11.7	2,400	16.1	89.2
50-75	4,570	19.8	2,820	18.9	61.7
75-100	2,930	12.7	950	6.4	32.4
100-200	3,500	15.2	250	1.7	7.1
200-500	660	2.9	20	0.1	3.0
500-1,000	50	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	23,050	100.0	14,930	100.0	64.8

**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	-8,640	-6,000	-4,170	-1,830	-70

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 T22-0133**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units with Children**  
**by Expanded Cash Income Level, Current Law, 2023 <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	780	1.5	780	3.4	100.0
10-20	2,830	5.5	2,830	12.2	100.0
20-30	4,230	8.3	4,170	17.9	98.6
30-40	4,520	8.8	4,370	18.8	96.7
40-50	3,660	7.1	3,310	14.2	90.4
50-75	6,640	13.0	4,510	19.4	67.9
75-100	5,010	9.8	1,970	8.5	39.3
100-200	12,040	23.5	1,010	4.3	8.4
200-500	9,200	18.0	70	0.3	0.8
500-1,000	1,470	2.9	10	*	0.7
More than 1,000	590	1.2	*	*	*
All	51,200	100.0	23,240	100.0	45.4

**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	-8,690	-5,770	-3,970	-1,600	-100

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 T22-0133**  
**Distribution of Tax Units That Pay No Individual Income Tax**  
**All Tax Units Aged 65+**  
**by Expanded Cash Income Level, Current Law, 2023 <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	1,210	2.5	1,210	5.0	100.0
10-20	6,040	12.5	5,970	24.8	98.8
20-30	5,820	12.1	5,550	23.1	95.4
30-40	4,870	10.1	4,060	16.9	83.4
40-50	4,270	8.9	2,580	10.7	60.4
50-75	7,220	15.0	2,680	11.1	37.1
75-100	5,200	10.8	810	3.4	15.6
100-200	8,740	18.1	540	2.2	6.2
200-500	3,440	7.1	40	0.2	1.2
500-1,000	500	1.0	*	*	*
More than 1,000	250	0.5	*	*	*
All	48,190	100.0	24,060	100.0	49.9

**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.