

Table T22-0134
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Percentile, Current Law, 2023¹

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	47,910	26.4	42,340	58.1	88.4
Second Quintile	40,130	22.1	20,590	28.2	51.3
Middle Quintile	37,160	20.4	7,050	9.7	19.0
Fourth Quintile	30,110	16.6	1,250	1.7	4.2
Top Quintile	24,970	13.7	170	0.2	0.7
All	181,810	100.0	72,890	100.0	40.1
Addendum I					
80-90	12,770	7.0	100	0.1	0.8
90-95	6,260	3.4	40	0.1	0.6
95-99	4,780	2.6	30	*	0.6
Top 1 Percent	1,160	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	-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) 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% \$30,600; 40% \$59,700; 60% \$105,900; 80% \$193,600; 90% \$281,800; 95% \$409,800; 99% \$991,000; 99.9% \$4,409,300.☐

(4) Income tax after refundable credits.

Table T22-0134
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2023¹

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	39,980	22.0	37,950	52.1	94.9
Second Quintile	37,690	20.7	25,220	34.6	66.9
Middle Quintile	37,010	20.4	6,900	9.5	18.6
Fourth Quintile	34,100	18.8	1,070	1.5	3.1
Top Quintile	31,490	17.3	260	0.4	0.8
All	181,810	100.0	72,890	100.0	40.1
Addendum I					
80-90	16,060	8.8	160	0.2	1.0
90-95	7,930	4.4	60	0.1	0.8
95-99	6,090	3.3	40	0.1	0.7
Top 1 Percent	1,410	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	-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) 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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(4) Income tax after refundable credits.

Table T22-0134
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2023¹

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	25,970	28.6	24,140	60.7	93.0
Second Quintile	20,900	23.1	11,540	29.0	55.2
Middle Quintile	19,000	21.0	2,590	6.5	13.6
Fourth Quintile	14,450	15.9	540	1.4	3.7
Top Quintile	9,500	10.5	120	0.3	1.3
All	90,650	100.0	39,740	100.0	43.8
Addendum I					
80-90	5,250	5.8	70	0.2	1.3
90-95	2,280	2.5	30	0.1	1.3
95-99	1,640	1.8	20	0.1	1.2
Top 1 Percent	330	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	-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) 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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(4) Income tax after refundable credits.

Table T22-0134
Distribution of Tax Units That Pay No Individual Income Tax
Joint Tax Units

by Expanded Cash Income Percentile Adjusted for Family Size, Current Law, 2023¹

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	6,610	10.4	6,540	37.5	98.9
Second Quintile	8,540	13.4	7,090	40.6	83.0
Middle Quintile	11,990	18.8	2,730	15.6	22.8
Fourth Quintile	16,050	25.1	470	2.7	2.9
Top Quintile	20,110	31.5	100	0.6	0.5
All	63,830	100.0	17,460	100.0	27.4
Addendum I					
80-90	9,740	15.3	60	0.3	0.6
90-95	5,180	8.1	30	0.2	0.6
95-99	4,190	6.6	20	0.1	0.5
Top 1 Percent	1,000	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	-5,080	-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) 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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(4) Income tax after refundable credits.

Table T22-0134
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, 2023¹

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	6,940	30.1	6,910	46.3	99.6
Second Quintile	7,360	31.9	6,360	42.6	86.4
Middle Quintile	5,000	21.7	1,540	10.3	30.8
Fourth Quintile	2,600	11.3	50	0.3	1.9
Top Quintile	1,100	4.8	20	0.1	1.8
All	23,050	100.0	14,930	100.0	64.8
Addendum I					
80-90	680	3.0	10	0.1	1.5
90-95	280	1.2	*	*	*
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	-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) 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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(4) Income tax after refundable credits.

Table T22-0134
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, 2023¹

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	10,660	20.8	10,540	45.4	98.9
Second Quintile	11,240	22.0	9,510	40.9	84.6
Middle Quintile	10,040	19.6	2,730	11.7	27.2
Fourth Quintile	9,680	18.9	160	0.7	1.7
Top Quintile	9,340	18.2	60	0.3	0.6
All	51,200	100.0	23,240	100.0	45.4
Addendum I					
80-90	4,730	9.2	30	0.1	0.6
90-95	2,270	4.4	20	0.1	0.9
95-99	1,850	3.6	10	*	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	-8,690	-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) 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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(4) Income tax after refundable credits.

Table T22-0134
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, 2023¹

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	9,640	20.0	9,550	39.7	99.1
Second Quintile	11,720	24.3	10,030	41.7	85.6
Middle Quintile	10,770	22.3	3,080	12.8	28.6
Fourth Quintile	8,440	17.5	650	2.7	7.7
Top Quintile	6,990	14.5	120	0.5	1.7
All	48,190	100.0	24,060	100.0	49.9
Addendum I					
80-90	3,610	7.5	80	0.3	2.2
90-95	1,660	3.4	30	0.1	1.8
95-99	1,370	2.8	10	*	0.7
Top 1 Percent	360	0.7	*	*	*
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 0722-2).

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

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(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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(4) Income tax after refundable credits.