

20-Apr-23

IRS Data Book Table 1

Collections and Refunds, by Type of Tax, Fiscal Years 2021 and 2022

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]		Net collections	
	2021	2022	Percentage of 2022 total	2022	2022	Percentage of 2022 total	
	(1)	(2)	(3)	(4)	(5)	(6)	
United States, total	4,111,569,512	4,901,514,194	100.0	641,731,694	4,259,782,500	100.0	
Business income taxes	419,008,841	475,871,099	9.7	55,611,267	420,259,832	9.9	
Corporation income tax	417,824,136	474,468,574	9.7	n.a.	n.a.	n.a.	
Tax-exempt organization unrelated business income tax	1,184,705	1,402,525	[3]	n.a.	n.a.	n.a.	
Individual and estate and trust income taxes [4]	2,348,054,224	2,903,798,899	59.2	[5] 515,622,457	2,388,176,442	56.1	
Individual income tax withheld	1,531,700,915	1,763,004,514	36.0	n.a.	n.a.	n.a.	
Individual income tax payments [6]	762,349,659	1,055,634,292	21.5	n.a.	n.a.	n.a.	
Estate and trust income tax [7]	54,003,650	85,160,093	1.7	3,668,941	81,491,152	1.9	
Employment taxes	1,258,170,886	1,417,809,803	28.9	67,871,549	1,349,938,254	31.7	
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,246,588,732	1,404,615,026	28.7	67,708,772	1,336,906,254	31.4	
Federal Insurance Contributions Act (FICA)	1,174,597,439	1,326,252,997	27.1	n.a.	n.a.	n.a.	
Self-Employment Insurance Contributions Act (SECA)	71,991,293	78,362,029	1.6	n.a.	n.a.	n.a.	
Unemployment insurance	6,275,547	7,046,465	0.1	133,289	6,913,176	0.2	
Railroad retirement	5,306,607	6,148,312	0.1	29,488	6,118,824	0.1	
Estate and gift taxes	28,045,739	33,355,276	0.7	848,150	32,507,126	0.8	
Estate	23,425,026	28,909,393	0.6	779,039	28,130,354	0.7	
Gift	4,620,713	4,445,883	0.1	69,111	4,376,772	0.1	
Excise taxes [8]	58,289,822	70,679,117	1.4	1,778,271	68,900,846	1.6	

n.a.—Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.5 billion in interest, of which \$813 million was paid to corporations and \$2.7 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] The IRS issued \$50.9 billion in payments to taxpayers in Fiscal Year (FY) 2022 as a result of legislation passed by Congress in response to the COVID-19 pandemic. Of this, \$3.7 billion were classified as economic impact payments (EIPs) and \$47.3 billion were considered advance Child Tax Credits (CTC). These payments were considered advance refundable tax credits for returns to be filed for Tax Years 2020 and 2021, and therefore were classified as refunds issued during FY 2022. The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and the American Rescue Plan Act of 2021 (ARP Act) included provisions to distribute EIPs to qualified taxpayers. The CARES Act authorized an EIP for eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child added. The CRRSAA created an additional EIP of up to \$600 for individuals and \$1,200 for individuals filing a joint tax return, with up to an additional \$600 for each eligible child. The ARP Act created a third round of EIPs of up to \$1,400 for individuals, and \$2,800 for individuals filing a joint tax return, with up to an additional \$1,400 for each qualifying dependent. Additionally, under the ARPA, the advance CTC provision increased the child tax credit from \$2,000 to \$3,000 for Tax Year 2021. In the case of a qualifying child who was under the age of six as of the close of the calendar year, the credit was increased to \$3,600. Advance payments of up to half the 2021 CTC were sent to eligible taxpayers from July 2021 through December 2021. This table includes only those payments issued during FY 2022, i.e., October 1, 2021, through December 31, 2021.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[7] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.

[8] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until FY 1988 and taxes on firearms until FY 1991. Beginning with FY 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES:

Detail may not add to totals because of rounding.

All money amounts are in current dollars.

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year.

Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Office of Chief Financial Officer, Financial Management.