

**Table T15-0138**  
**Tax Units with Zero or Negative Income Tax Under Current Law, 2011-2025**

	Calendar Year														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Number (millions)</b>															
<b>Tax Units<sup>1</sup></b>	163.3	165.1	167.1	169.2	171.3	172.5	173.8	175.1	176.5	177.9	179.3	180.7	182.1	183.6	185.1
<b>Income Tax Filers<sup>2</sup></b>	137.2	138.2	139.9	141.6	143.4	145.0	146.6	148.3	149.9	151.6	153.3	155.0	156.7	158.4	160.2
<b>Income Tax Payers<sup>3</sup></b>	88.6	89.8	90.9	92.5	93.8	95.9	97.3	99.1	100.7	102.1	103.7	105.5	107.4	109.1	111.1
<b>Tax Units with Zero or Negative Individual Income Tax<sup>4</sup></b>															
<b>Number (millions)</b>	74.8	75.3	76.3	76.7	77.5	76.8	76.6	76.1	75.9	75.8	75.6	75.3	74.8	74.6	74.1
<b>As percent of all tax units</b>	45.8	45.6	45.7	45.4	45.3	44.5	44.1	43.4	43.0	42.6	42.2	41.7	41.0	40.6	40.0
<b>Tax Units with Zero or Negative Sum of Income and Payroll Taxes<sup>5</sup></b>															
<b>Number (millions)</b>	45.1	45.4	45.4	45.6	46.0	45.6	45.5	44.1	43.9	43.9	43.9	43.8	43.7	43.7	43.6
<b>As percent of all tax units</b>	27.6	27.5	27.2	26.9	26.9	26.5	26.2	25.2	24.9	24.7	24.5	24.2	24.0	23.8	23.6
<b>Tax Units with Neither Income nor Payroll Taxes<sup>6</sup></b>															
<b>Number (millions)</b>	27.9	28.1	29.0	29.1	29.6	29.5	29.7	29.4	29.3	29.4	29.4	29.4	29.4	29.5	29.6
<b>As percent of all tax units</b>	17.1	17.0	17.4	17.2	17.3	17.1	17.1	16.8	16.6	16.5	16.4	16.3	16.1	16.1	16.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1)

(1) Excludes those that are dependents of other tax units.

(2) Tax units that file a federal individual income tax return.

(3) Tax filers with federal individual income tax of at least \$5.

(4) Calculated as: all non-filers plus filers with federal individual income tax of less than \$5.

(5) Calculated as: non-filers with less than \$5 in payroll taxes plus filers with combined federal individual income and payroll taxes of less than \$5.

(6) Calculated as: non-filers with less than \$5 in payroll taxes plus filers with less than \$5 in federal individual income taxes and less than \$5 in payroll taxes.