

Table T13-0228
Tax Units with Zero or Negative Income Tax Liability Under Current Law, 2004-2024

	Calendar Year																				
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number (millions)																					
Tax Units ¹	148.5	149.7	150.3	151.3	153.5	155.9	158.4	159.1	159.7	161.9	162.8	163.8	164.8	165.8	166.9	168.0	169.1	170.2	171.4	172.5	173.7
Income Tax Filers ²	122.8	125.0	128.9	133.5	132.9	132.4	135.0	136.9	138.9	140.7	142.4	144.1	145.7	147.4	149.3	151.0	152.7	154.4	156.0	157.7	159.4
Income Tax Payers ³	85.4	86.8	89.4	93.4	76.9	78.0	82.6	91.2	93.1	92.0	95.6	97.7	99.1	100.6	103.0	104.5	106.2	107.9	109.8	111.8	114.3
Tax Units with Zero or Negative Individual Income Tax⁴																					
Number (millions)	63.4	63.1	61.1	58.0	76.7	78.0	75.8	67.9	66.7	70.0	67.3	66.2	65.8	65.3	64.0	63.6	63.0	62.4	61.7	60.8	59.5
As percent of all tax units	42.7	42.1	40.6	38.4	49.9	50.0	47.9	42.7	41.8	43.3	41.4	40.4	39.9	39.4	38.3	37.8	37.3	36.6	36.0	35.2	34.3
Tax Units with Zero or Negative Sum of Income and Payroll Taxes⁵																					
Number (millions)	35.9	35.4	33.3	30.9	40.3	43.4	41.4	39.6	38.5	39.0	37.9	37.3	36.9	36.4	34.9	34.6	34.4	34.0	33.7	33.3	32.6
As percent of all tax units	24.1	23.6	22.1	20.5	26.3	27.8	26.1	24.9	24.1	24.1	23.3	22.8	22.4	22.0	20.9	20.6	20.3	20.0	19.7	19.3	18.8
Tax Units with Neither Income nor Payroll Tax Liability⁶																					
Number (millions)	24.6	23.9	21.5	18.8	24.4	25.7	24.9	24.1	23.1	23.3	22.9	22.5	21.9	21.3	20.5	20.0	19.6	19.2	18.7	18.3	17.9
As percent of all tax units	16.5	16.0	14.3	12.4	15.9	16.5	15.7	15.2	14.5	14.4	14.1	13.7	13.3	12.9	12.3	11.9	11.6	11.3	10.9	10.6	10.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1)

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

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

(3) Tax units with positive federal individual income tax liability

(4) Tax units with zero or negative tax liability are those with federal individual income tax liability of less than \$5.

(5) Tax units with zero or negative sum of income and payroll taxes are those with a combined federal individual income and payroll tax liability of less than \$5.

(6) Tax units with neither income nor payroll tax liability are those with less than \$5 in federal individual income tax liability and less than \$5 in payroll tax liability.