

Income Tax Withholding Among 2022 Non-filers

The following tables present data on income tax withholding among Tax Year 2022 non-filers. A 2022 non-filer is defined as a person who (1) appeared on at least one of the Tax Year 2022 information returns listed below and (2) was not a primary filer, secondary filer, or listed in the first four dependent positions on a Tax Year 2022 return filed by August 2024. The set of information returns analyzed is: Form W-2, 1098, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-S, 1098-E, 1098-T, 1099-Q, 5498-ESA, 1095-A, 1095-B, 1095-C, 1099-LTC, 1099-SSA, 1099-SSA RRB, 5498-SA, 3921, 3922, and 1099-R.

Table 1 reports the number of Tax Year 2022 non-filers. It also reports, for those Tax Year 2022 non-filers, the number who filed a return for Tax Year 2019, 2020, or 2021 or appeared as a dependent on a Tax Year 2019, 2020, or 2021 return. Lastly it reports, for those Tax Year 2022 non-filers who filed a prior year return or appeared as a dependent on a prior year return, the filing method for that return.

Table 2 reports the number of Tax Year 2022 non-filers who appeared on a particular set of information returns for Tax Year 2022. It also reports the number of Tax Year 2022 non-filers who were also Tax Year 2021 non-filers, Tax Year 2020 non-filers, or Tax Year 2019 non-filers and reports the number of such non-filers who appeared on the set of information returns for the respective Tax Year.

Table 3 reports the number of Tax Year 2022 non-filers who had federal income tax withheld on a particular set of information returns for Tax Year 2022 and the amount of federal income tax withheld on those information returns. The table reports the number of Tax Year 2022 non-filers who were also Tax Year 2021 non-filers, Tax Year 2020 non-filers, or Tax Year 2019 non-filers and who had federal income tax withheld on those information returns. It also reports the amount of federal income tax withheld on those information returns. Information returns that report more than \$250,000 of federal income tax withheld are excluded from this table.

Source: Office of Tax Analysis, January 16, 2025



Table 1: Filing History of Tax Year 2022 Non-Filers

	Thousands of Filers				
	Total	Filed Electronically	Filed on Paper	Filed with VITA/TCE	Paid Preparer
Tax Year 2022 non-filers, total	50,343	0	0	0	0
Filed, TY 2021	13,619	11,722	1,897	158	5,549
Dependent, TY 2021	1,472	1,273	199	16	1,009
Filed, TY 2020	18,535	15,791	2,744	241	6,202
Dependent, TY 2020	3,456	3,189	267	38	1,919
Filed, TY 2019	23,231	20,132	3,099	441	7,435
Dependent, TY 2019	4,896	4,423	473	70	2,948
Filed at least once for TYs 2019, 2020, or 2021	35,538	31,436	3,423	866	16,035
Did not file for TYs 2019, 2020, and 2021 and was not a dependent for TYs 2019, 2020, and 2021	14,805				

Notes: A 2022 non-filer is defined as a person who (1) appeared on at least one of the Tax Year 2022 information returns listed below and (2) was not a primary filer, secondary filer, or listed in the first four dependent positions on a Tax Year 2022 return filed by August 2024. The set of information returns analyzed is: Form W-2, 1098, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-S, 1098-E, 1098-T, 1099-Q, 5498-ESA, 1095-A, 1095-B, 1095-C, 1099-LTC, 1099-SSA, 1099-SSA RRB, 5498-SA, 3921, 3922, and 1099-R.

For dependents, the electronic, paper, VITA/TCE, and paid preparer counts correspond to the filing method of the tax return on which the individual was listed as a dependent.



Table 2: By Tax Year, Number of Tax Year 2022 Non-filers with Various Information Returns

Information Returns	Thousands of Filers			
	TY 2022 Filers	TY 2022 non-filers who were also non-filers in listed year		
		TY 2021	TY 2020	TY 2019
Any information return	50,343	34,398	28,692	24,072
1095, W-2, or 1099-SSA	46,512	31,601	26,539	22,489
W-2	18,225	9,448	7,546	6,278
1098	4,742	2,863	2,322	2,002
1099-A	31	17	18	30
1099-B	4,848	3,126	1,499	769
1099-C	1,115	737	521	348
1099-DIV	4,044	2,080	1,539	1,241
1099-INT	7,888	4,499	3,529	3,093
1099-K	532	304	183	117
1099-MISC	2,112	1,131	769	1,545
1099-NEC	4,263	2,507	1,808	0
1099-S	351	223	144	111
1098-E	542	231	368	460
1098-T	1,826	761	618	434
1099-Q	85	29	21	16
5498-ESA	1	0	1	0
1095-A, 1095-B, or 1095-C	41,839	28,514	23,990	13,195
1099-LTC	29	17	12	9
1099-SA	875	378	282	203
1099-SSA RRB	19,508	15,880	13,973	12,869
5498-SA	1,872	830	591	401
3921	5	3	1	2
3922	115	49	35	23
1099-R	8,024	5,351	4,496	3,951
5498	5,912	3,353	2,630	2,121

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The TY 2022 column reports information for Tax Year 2022 non-filers. Subsequent columns report counts for non-filers for both Tax Year 2022 and the listed Tax Year. For example, people in the TY2021 column were non-filers for Tax Years 2022 and 2021. Each column reports information return counts for the Tax Year listed in that column. For example, the Form W-2 row of the TY21 column reports the number of Tax Year 2022 non-filers who were also Tax Year 2021 non-filers and who appeared on a Tax Year 2021 Form W-2



Table 3: By Tax Year, Tax Year 2022 Non-filers with Income Tax Withheld on Certain Information Returns

	TY 2022		TY 2022 non-filers who were also non-filers in listed year					
			TY 2021		TY 2020		TY 2019	
	Number (Thousands)	Dollar Amount (\$Millions)	Number (Thousands)	Dollar Amount (\$Millions)	Number (Thousands)	Dollar Amount (\$Millions)	Number (Thousands)	Dollar Amount (\$Millions)
Total	50,343	70,544	34,398	30,221	28,692	21,309	24,072	17,124
TY 2022 Non-filers with Income Tax Withheld on...								
W-2	15,382	62,419	7,749	26,015	6,139	18,245	5,104	14,628
1099-B	35	17	8	9	5	7	6	6
1099-DIV	173	56	106	41	92	27	80	23
1099-INT	163	6	97	3	85	3	80	4
1099-K	3	4	1	3	1	2	1	1
1099-MISC	40	115	25	72	20	45	23	39
1099-NEC	9	14	9	7	8	6	0	0
1099-R	3,063	7,393	1,641	3,844	1,286	2,808	1,056	2,307
1099-SSA								
RRB	198	520	92	227	70	166	52	116

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The TY 2022 column reports information for Tax Year 2022 non-filers. Subsequent columns report counts for non-filers for both Tax Year 2022 and the listed Tax Year. For example, people in the TY2021 column were non-filers for Tax Years 2022 and 2021. Each column reports information return counts and federal income tax amounts withheld for the Tax Year listed in that column. For example, the Form W-2 row of the TY21 column reports the number of Tax Year 2022 non-filers who were also Tax Year 2021 non-filers and who had income tax withheld on a Tax Year 2021 Form W-2. Information returns that report more than \$250,000 of federal income tax withheld are excluded from this table.

