Tax Gap “Map”
Tax Year 2006 ($ billions)

Total Tax Liability
$2,660

Tax Paid Voluntarily & Timely: $2,210

Gross Tax Gap: $450
(Voluntary Compliance Rate = 83.1%)

Enforced & Other Late Payments of Tax
$65

Net Tax Gap: $385
(Tax Never Collected)
(Net Compliance Rate = 85.5%)

Categories of Estimates
- Actual Amounts
- Updated Estimates
- No Estimates Available

Nonfiling
$28

Individual Income Tax
$235

Corporation Income Tax
$67

Employment Tax
$72

Estate Tax
$2

Excise Tax
#

Individual Income Tax
$25

Corporation Income Tax
#

Employment Tax
#

Estate Tax
$3

Excise Tax
#

Total

Individual Income Tax
$36

Corporation Income Tax
$4

Employment Tax
$4

Estate Tax
$4

Excise Tax
$0.1

Internal Revenue Service, December 2011