

Table T09-0195
Distribution of Income in Tax Units with Business Income by Statutory Marginal Tax Rate, 2009 ¹

Statutory Marginal Income Tax Rate ²	Cash Income All Tax Units ³		Cash Income of Tax Units with Business Income ⁴		Percent of Cash Income in Tax Units with Business Income ⁵				Business Income, Tax Units with Business Income	
	Amount (\$billions)	Percent of Total	Amount (\$billions)	Percent of Total	Greater than 0	Greater than 10% of AGI	Greater than 25% of AGI	Greater than 50% of AGI	Amount (\$billions)	Percent of Total
Non-filers	229	2.2	11	0.3	4.9	4.0	3.7	3.3	2	0.2
0%	561	5.4	199	4.8	35.6	26.6	21.4	15.9	166	14.6
10%	775	7.5	215	5.2	27.8	19.0	13.4	8.3	66	5.8
15%	3,362	32.5	946	22.7	28.1	13.7	7.6	3.9	168	14.8
25%	2,602	25.2	851	20.4	32.7	14.2	8.5	5.1	146	12.8
26% (AMT)	597	5.8	381	9.1	63.8	27.9	16.8	9.7	66	5.8
28% (Regular)	440	4.3	189	4.5	42.9	23.5	17.6	10.9	49	4.3
28% (AMT)	958	9.3	706	16.9	73.6	42.8	31.1	20.2	192	16.9
33%	67	0.6	46	1.1	69.0	50.1	41.6	30.6	19	1.7
35%	739	7.2	631	15.1	85.3	58.7	50.8	39.9	263	23.1
All	10,330	100.0	4,174	100.0	40.4	22.1	15.4	10.0	1,137	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Statutory rate is based on taxable income net of capital gains and qualified dividends.

(3) For a description of cash income see <http://www.taxpolicycenter.org/numbers/displayatab.cfm?DocID=574>

(4) Includes all tax units reporting a gain or loss on one or more of Schedules C, E, or F.

(5) Business income is defined as the sum of the absolute values of the gains or losses reported on Schedules C, E, and F.