

Table T16-0180
Distribution of Tax Units with Business Income, by Expanded Cash Income Level, 2016

Expanded Cash Income ¹	All Tax Units		Tax Units with Business Income ²			Percent of Tax Units with Business Income					Tax Units with Business Income		Business Income as Percent of Total AGI of Bracket
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Percent of Income Class	Less than 0	Greater than 0	Greater than 10% of AGI	Greater than 25% of AGI	Greater than 50% of AGI	Amount (\$Billions)	Average (\$)	
Less than 10	13,380	7.7	1,930	5.1	14.4	2.0	12.4	12.4	11.8	11.1	3.5	1,810	10.6
10-20	24,930	14.4	3,210	8.5	12.9	1.8	11.1	10.6	9.9	9.1	21.5	6,700	14.4
20-30	21,250	12.3	3,160	8.4	14.9	2.8	12.1	11.0	10.0	8.9	24.8	7,860	9.6
30-40	16,570	9.6	2,410	6.4	14.5	3.8	10.7	9.5	8.0	6.8	18.7	7,780	5.8
40-50	13,460	7.8	2,150	5.7	16.0	5.1	10.9	8.4	6.8	5.1	13.8	6,390	3.7
50-75	25,690	14.8	4,830	12.8	18.8	6.6	12.3	8.5	6.2	4.2	33.2	6,860	3.2
75-100	16,190	9.3	3,830	10.2	23.7	9.5	14.2	8.4	5.7	3.3	28.1	7,340	2.8
100-200	29,230	16.9	9,540	25.3	32.6	12.9	19.7	10.1	6.8	4.0	106.9	11,210	3.6
200-500	10,370	6.0	4,800	12.7	46.3	16.8	29.5	16.8	11.8	7.2	169.2	35,250	7.9
500-1,000	1,250	0.7	860	2.3	68.8	17.9	50.8	33.2	26.5	19.3	124.2	145,160	19.2
More than 1,000	670	0.4	540	1.4	80.6	20.5	60.1	42.4	35.3	27.2	436.6	810,580	23.4
All	173,400	100.0	37,660	100.0	21.7	7.0	14.7	10.7	8.7	6.7	930.9	24,720	8.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Note: Calendar year. Baseline is current law. Tax units that are dependents of other tax units are excluded from the analysis.

(1) Includes both filing and non-filing units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income see <http://www.taxpolicycenter.org/numbers/displayatab.cfm?DocID=574>.

(2) Includes all tax units reporting non-zero business income. Business income includes income or loss from a) non-farm sole proprietors (Schedule C); b) farming (Schedule F); c) rental real estate (Schedule E Part I); d) partnerships (Schedule E Part II); and e) S corporations (Schedule E Part II).