

Table T16-0183
Sources of Flow-Through Business Income by Expanded Cash Income Level, 2016
Baseline: Current Law

Tax Units Reporting Net Income/Loss From:												
Expanded Cash Income ¹	Sole Proprietor ²				Partnership Income and S Corporation				Business Income ³			
	Number of Units		Net Income/Loss		Number of Units		Net Income/Loss		Number of Units		Net Income/Loss	
	Number (thousands)	Percent of Total	Amount (\$billions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$billions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$billions)	Percent of Total
Less than 10	1,690	6.7	5.6	1.6	70	0.9	-0.1	*	1,780	4.9	5.5	0.6
10-20	2,840	11.3	23.2	6.7	160	1.9	0.7	0.1	3,100	8.5	23.4	2.4
20-30	2,620	10.4	25.5	7.4	250	3.0	1.2	0.2	3,050	8.3	26.0	2.6
30-40	1,870	7.4	18.3	5.3	210	2.6	1.3	0.2	2,330	6.4	19.6	2.0
40-50	1,610	6.4	11.9	3.4	270	3.3	2.0	0.3	2,110	5.8	14.4	1.5
50-75	3,330	13.2	27.3	7.9	720	8.9	6.3	1.0	4,770	13.0	33.5	3.4
75-100	2,480	9.8	19.9	5.7	710	8.7	9.0	1.4	3,800	10.4	28.2	2.9
100-200	5,720	22.7	70.3	20.3	2,650	32.6	41.3	6.5	9,510	26.0	107.6	10.9
200-500	2,470	9.8	73.7	21.3	2,070	25.4	91.8	14.6	4,780	13.1	169.9	17.2
500-1,000	370	1.5	33.5	9.7	570	7.0	85.8	13.6	850	2.3	124.5	12.6
More than 1,000	180	0.7	37.1	10.7	450	5.6	392.0	62.1	540	1.5	435.6	44.1
All	25,880	100.0	333.5	100.0	8,500	100.0	589.1	100.0	37,660	100.0	930.9	100.0

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.

* Non-zero value rounded to zero; ** Insufficient data.

(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) Sole proprietor income includes Schedule C and Schedule F income.

(3) 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).

Table T16-0183
Sources of Flow-Through Business Income by Expanded Cash Income Level, 2016
Baseline: Current Law

Tax Units Reporting Net Positive Income From:												
Expanded Cash Income ¹	Sole Proprietor ²				Partnership Income and S Corporation				Business Income ³			
	Number of Units		Positive Income		Number of Units		Positive Income		Number of Units		Positive Income	
	Number (thousands)	Percent of Total	Amount (\$billions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$billions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$billions)	Percent of Total
Less than 10	1,570	8.3	6.5	1.6	40	0.7	0.2	*	1,620	6.4	6.6	0.6
10-20	2,600	13.8	25.0	6.1	90	1.7	0.9	0.1	2,740	10.8	26.0	2.2
20-30	2,270	12.1	28.6	6.9	180	3.3	2.2	0.3	2,530	10.0	31.1	2.7
30-40	1,500	8.0	22.1	5.4	130	2.3	2.0	0.3	1,760	6.9	25.2	2.2
40-50	1,170	6.2	15.9	3.8	180	3.2	3.0	0.4	1,460	5.8	20.5	1.8
50-75	2,330	12.4	35.8	8.7	470	8.5	8.7	1.2	3,120	12.3	49.3	4.2
75-100	1,570	8.4	27.9	6.8	480	8.7	11.0	1.6	2,280	9.0	43.6	3.7
100-200	3,760	20.0	87.3	21.2	1,730	31.5	52.5	7.4	5,760	22.7	152.6	13.0
200-500	1,670	8.9	84.1	20.4	1,430	26.1	105.3	14.9	3,050	12.0	202.0	17.3
500-1,000	270	1.5	36.3	8.8	430	7.8	91.6	13.0	630	2.5	133.2	11.4
More than 1,000	130	0.7	43.5	10.5	340	6.2	429.5	60.8	400	1.6	479.3	41.0
All	19,020	100.0	417.5	100.0	5,580	100.0	712.4	100.0	25,560	100.0	1,178.4	100.0

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

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