

**Table T17-0076**  
**Distribution of Tax Units with Business Income, by Expanded Cash Income Level, 2017**

Expanded Cash Income (thousands of 2017 dollars) <sup>1</sup>	All Tax Units		Tax Units with Business Income <sup>2</sup>			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 (\$)	
<b>Less than 10</b>	13,350	7.7	1,890	5.0	14.2	2.0	12.2	12.1	11.6	11.0	3.2	1,700	8.7
<b>10-20</b>	24,230	14.4	3,160	8.3	13.0	1.6	11.5	11.0	10.2	9.3	23.3	7,390	15.1
<b>20-30</b>	22,260	12.3	3,180	8.4	14.3	2.7	11.6	10.4	9.6	8.4	26.4	8,300	9.6
<b>30-40</b>	16,570	9.6	2,380	6.2	14.4	3.5	10.9	9.6	8.2	7.0	20.9	8,790	6.4
<b>40-50</b>	13,290	7.8	2,110	5.5	15.9	4.8	11.0	8.8	7.0	5.5	16.0	7,580	4.4
<b>50-75</b>	24,330	14.8	4,670	12.3	19.2	6.6	12.6	8.6	6.4	4.4	33.6	7,180	3.4
<b>75-100</b>	16,370	9.3	3,750	9.9	22.9	8.8	14.1	8.5	5.7	3.4	29.9	7,980	3.0
<b>100-200</b>	30,300	16.9	9,680	25.5	31.9	12.5	19.5	9.8	6.5	3.7	108.2	11,170	3.5
<b>200-500</b>	11,660	6.0	5,270	13.9	45.2	16.4	28.8	15.9	11.1	6.7	182.9	34,670	7.6
<b>500-1,000</b>	1,580	0.7	1,060	2.8	67.1	16.7	50.4	33.3	26.8	19.8	160.3	151,500	19.7
<b>More than 1,000</b>	640	0.4	500	1.3	78.1	18.7	59.9	42.5	35.7	27.8	432.7	861,510	25.7
<b>All</b>	174,990	100.0	38,030	100.0	21.7	6.8	14.9	10.7	8.7	6.7	971.0	25,530	8.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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).