

**Table T17-0079**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2017**  
**Baseline: Current Law**

Expanded Cash Income (thousands of 2017 dollars) <sup>1</sup>	Tax Units Reporting Net Income/Loss From:											
	Sole Proprietor <sup>2</sup>				Partnership Income and S Corporation				Business Income <sup>3</sup>			
	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
<b>Less than 10</b>	1,660	6.4	5.4	1.5	80	0.9	*	*	1,760	4.7	5.4	0.6
<b>10-20</b>	2,810	10.9	24.4	6.8	170	2.0	0.5	0.1	3,070	8.3	24.8	2.6
<b>20-30</b>	2,670	10.3	25.9	7.2	260	3.2	2.1	0.3	3,070	8.3	27.4	2.8
<b>30-40</b>	1,910	7.4	20.3	5.7	190	2.3	1.1	0.2	2,300	6.2	21.6	2.2
<b>40-50</b>	1,610	6.2	14.0	3.9	240	3.0	2.0	0.3	2,060	5.6	16.3	1.7
<b>50-75</b>	3,310	12.8	27.1	7.5	690	8.4	6.6	1.1	4,620	12.5	33.9	3.5
<b>75-100</b>	2,540	9.8	21.6	6.0	690	8.4	7.7	1.3	3,730	10.1	30.2	3.1
<b>100-200</b>	5,990	23.2	70.4	19.6	2,520	30.9	39.8	6.6	9,650	26.0	109.3	11.3
<b>200-500</b>	2,750	10.6	82.8	23.0	2,180	26.9	97.4	16.2	5,260	14.2	183.2	18.9
<b>500-1,000</b>	450	1.7	39.7	11.0	710	8.8	115.3	19.2	1,060	2.8	160.4	16.5
<b>More than 1,000</b>	170	0.7	39.3	10.9	420	5.2	385.6	64.2	500	1.3	433.3	44.6
<b>All</b>	<b>26,450</b>	<b>100.0</b>	<b>359.7</b>	<b>100.0</b>	<b>8,510</b>	<b>100.0</b>	<b>600.5</b>	<b>100.0</b>	<b>38,030</b>	<b>100.0</b>	<b>971.0</b>	<b>100.0</b>

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.

\* 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

**Table T17-0079**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2017**  
**Baseline: Current Law**

Tax Units Reporting Net Positive Income From:												
Expanded Cash Income <sup>1</sup>	Sole Proprietor <sup>2</sup>				Partnership Income and S Corporation				Business Income <sup>3</sup>			
	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
<b>Less than 10</b>	1,530	7.9	6.1	1.4	40	0.6	0.2	*	1,590	6.2	6.3	0.5
<b>10-20</b>	2,620	13.6	25.5	5.9	90	1.7	0.8	0.1	2,770	10.7	26.6	2.2
<b>20-30</b>	2,310	12.0	28.9	6.6	180	3.3	2.6	0.3	2,540	9.8	31.7	2.6
<b>30-40</b>	1,520	7.9	23.2	5.3	130	2.3	1.7	0.2	1,790	6.9	26.1	2.1
<b>40-50</b>	1,190	6.2	17.1	3.9	180	3.0	2.7	0.4	1,450	5.6	21.4	1.8
<b>50-75</b>	2,290	11.9	34.7	8.0	470	8.2	8.8	1.2	3,050	11.8	47.9	3.9
<b>75-100</b>	1,620	8.4	28.8	6.6	480	8.1	9.4	1.3	2,300	8.9	42.8	3.5
<b>100-200</b>	3,880	20.1	85.6	19.7	1,730	29.5	51.4	7.0	5,890	22.7	150.4	12.3
<b>200-500</b>	1,860	9.6	92.7	21.4	1,430	27.6	109.9	15.0	3,350	12.9	217.5	17.8
<b>500-1,000</b>	330	1.7	43.0	9.9	430	9.9	120.5	16.5	790	3.1	169.7	13.9
<b>More than 1,000</b>	120	0.6	45.1	10.4	340	5.8	418.6	57.2	380	1.5	470.8	38.6
<b>All</b>	<b>19,440</b>	<b>100.0</b>	<b>434.3</b>	<b>100.0</b>	<b>5,580</b>	<b>100.0</b>	<b>732.1</b>	<b>100.0</b>	<b>26,090</b>	<b>100.0</b>	<b>1,219.5</b>	<b>100.0</b>

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

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(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).