

**Table T18-0245**  
**Distribution of Tax Units with Business Income by Statutory Marginal Tax Rate, 2018**

Statutory Marginal Income Tax Rate <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 Bracket	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>Non-filers</b>	25,180	14.6	**	**	**	**	**	**	**	**	**	**	**
<b>0%</b>	28,760	16.7	9,310	24.0	32.4	6.8	25.6	25.2	23.1	20.7	-0.1	-20	-0.1
<b>10%</b>	25,670	14.9	5,210	13.4	20.3	4.8	15.5	12.9	10.4	8.4	52.6	10,090	8.2
<b>12%</b>	52,890	30.8	11,390	29.3	21.5	8.1	13.5	7.6	5.2	3.2	107.0	9,390	3.7
<b>22%</b>	28,360	16.5	7,800	20.1	27.5	11.3	16.2	7.5	4.8	2.9	118.8	15,220	3.8
<b>24%</b>	7,920	4.6	2,930	7.5	37.0	15.6	21.4	11.8	8.2	5.1	112.3	38,300	7.0
<b>26% (AMT)</b>	70	*	50	0.1	77.6	47.1	30.5	13.8	10.3	8.3	-10.3	-196,170	-6.2
<b>28% (AMT)</b>	80	0.1	60	0.2	73.9	27.9	46.0	25.1	16.0	10.3	-0.2	-2,910	-0.1
<b>33%</b>	1,110	0.7	510	1.3	45.6	16.1	29.6	17.6	13.1	8.9	41.1	80,980	11.2
<b>35%</b>	1,150	0.7	640	1.6	55.5	16.7	38.8	24.4	19.1	14.3	87.7	137,850	16.7
<b>37.0%</b>	830	0.5	590	1.5	71.3	15.9	55.4	38.6	32.8	25.7	464.7	781,180	27.3
<b>All</b>	<b>172,000</b>	<b>100.0</b>	<b>38,870</b>	<b>100.0</b>	<b>22.6</b>	<b>7.2</b>	<b>15.4</b>	<b>10.9</b>	<b>8.8</b>	<b>6.9</b>	<b>975.3</b>	<b>25,090</b>	<b>8.5</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(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).