

**Table T18-0246**  
**Distribution of Tax Units with Business Income, by Expanded Cash Income Level, 2018**

Expanded Cash Income (thousands of 2018 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>	12,470	7.3	1,940	5.0	15.6	1.2	14.3	13.8	13.3	12.7	6.8	3,510	16.7
<b>10-20</b>	22,070	12.8	3,270	8.4	14.8	1.3	13.5	12.8	12.1	11.1	27.4	8,380	16.6
<b>20-30</b>	19,700	11.5	2,990	7.7	15.2	2.6	12.6	11.1	10.0	8.8	26.0	8,670	9.6
<b>30-40</b>	15,860	9.2	2,240	5.8	14.1	3.2	10.9	9.4	7.9	6.7	20.3	9,060	6.1
<b>40-50</b>	13,810	8.0	2,100	5.4	15.2	4.4	10.9	8.4	6.8	5.2	17.0	8,100	4.3
<b>50-75</b>	25,290	14.7	4,620	11.9	18.3	6.2	12.0	8.1	5.8	4.1	33.9	7,340	3.3
<b>75-100</b>	16,840	9.8	3,890	10.0	23.1	9.3	13.8	7.8	5.1	2.9	25.5	6,560	2.5
<b>100-200</b>	29,800	17.3	9,690	24.9	32.5	13.1	19.4	9.4	6.1	3.5	103.4	10,680	3.4
<b>200-500</b>	12,610	7.3	5,550	14.3	44.0	17.1	27.0	14.4	10.0	6.0	176.9	31,860	6.7
<b>500-1,000</b>	1,620	0.9	1,050	2.7	64.7	17.6	47.1	30.2	23.9	17.8	149.7	142,680	17.6
<b>More than 1,000</b>	690	0.4	540	1.4	77.7	19.4	58.3	41.1	34.6	26.9	451.7	838,220	23.3
<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.

(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).