

The PDF and Excel files contain an additional table showing information for tax units reporting net positive business income

**Table T18-0248**  
**Sources of Flow-Through Business Income by Statutory Marginal Tax Rate, 2018**  
**Baseline: Current Law**

Statutory Marginal Income Tax Rate (Percent) <sup>1</sup>	Tax Units Reporting Net Income/Loss From:											
	Sole Proprietor <sup>2</sup>				Partnership Income and S Corporation Income				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>Non-filers</b>	**	**	**	**	**	**	**	**	**	**	**	**
<b>0%</b>	7,770	28.9	36.6	11.4	1,030	12.2	-34.6	-5.5	9,310	24.0	-0.1	*
<b>10%</b>	4,180	15.5	45.9	14.2	690	8.2	5.1	0.8	5,210	13.4	52.6	5.4
<b>12%</b>	8,000	29.8	78.1	24.2	2,180	25.6	26.9	4.3	11,390	29.3	107.0	11.0
<b>22%</b>	4,480	16.7	59.6	18.5	2,150	25.2	57.2	9.0	7,800	20.1	118.8	12.2
<b>22%</b>	1,370	5.1	40.0	12.4	1,220	14.3	69.3	10.9	2,930	7.5	112.3	11.5
<b>26% (AMT)</b>	20	0.1	-0.5	-0.2	40	0.4	-8.7	-1.4	50	0.1	-10.3	-1.1
<b>28% (AMT)</b>	20	0.1	1.5	0.5	40	0.5	-1.8	-0.3	60	0.2	-0.2	0.0
<b>32%</b>	230	0.9	10.1	3.1	290	3.4	29.5	4.7	510	1.3	41.1	4.2
<b>35%</b>	240	0.9	15.9	4.9	400	4.7	68.6	10.8	640	1.6	87.7	9.0
<b>37.0%</b>	200	0.7	33.5	10.4	480	5.6	422.6	66.7	600	1.5	464.7	47.6
<b>All</b>	<b>26,880</b>	<b>100.0</b>	<b>322.5</b>	<b>100.0</b>	<b>8,510</b>	<b>100.0</b>	<b>634.1</b>	<b>100.0</b>	<b>38,870</b>	<b>100.0</b>	<b>975.3</b>	<b>100.0</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) 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).

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	Sole Proprietor <sup>2</sup>				Partnership Income and S Corporation Income				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>Non-filers</b>	**	**	**	**	**	**	**	**	**	**	**	**
<b>0%</b>	6,590	33.4	61.4	15.1	440	7.8	10.6	1.4	7,360	27.9	72.4	6.0
<b>10%</b>	3,310	16.8	53.0	13.0	470	8.4	7.1	0.9	3,980	15.1	62.9	5.2
<b>12%</b>	5,280	26.8	99.2	24.3	1,410	25.2	34.4	4.5	7,130	27.0	144.3	11.9
<b>22%</b>	2,870	14.5	75.0	18.4	1,470	26.2	64.2	8.4	4,590	17.4	150.1	12.4
<b>22%</b>	850	4.3	45.7	11.2	860	15.4	75.1	9.9	1,690	6.4	128.7	10.6
<b>26% (AMT)</b>	10	0.1	1.1	0.3	20	0.3	2.6	0.3	20	0.1	3.1	0.3
<b>28% (AMT)</b>	10	0.1	2.8	0.7	30	0.5	15.2	2.0	40	0.1	17.8	1.5
<b>32%</b>	150	0.8	11.2	2.8	220	4.0	31.1	4.1	330	1.3	43.9	3.6
<b>35%</b>	160	0.8	17.9	4.4	300	5.4	70.7	9.3	450	1.7	92.1	7.6
<b>37.0%</b>	140	0.7	38.6	9.5	380	6.9	450.4	59.2	460	1.8	495.0	40.8
<b>All</b>	<b>19,740</b>	<b>100.0</b>	<b>407.7</b>	<b>100.0</b>	<b>5,590</b>	<b>100.0</b>	<b>761.4</b>	<b>100.0</b>	<b>26,420</b>	<b>100.0</b>	<b>1212.1</b>	<b>100.0</b>

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

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

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

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