

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

Table T18-0249
Sources of Flow-Through Business Income by Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income (thousands of 2018 dollars) ¹	Tax Units Reporting Net Income/Loss From:											
	Sole Proprietor ²				Partnership Income and S Corporation				Business Income ³			
	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
Less than 10	1,840	6.9	6.7	2.1	70	0.8	0.1	*	1,940	5.0	6.8	0.7
10-20	3,020	11.2	26.6	8.3	170	2.0	0.6	0.1	3,270	8.4	27.4	2.8
20-30	2,570	9.6	24.2	7.5	260	3.1	1.6	0.3	2,990	7.7	26.0	2.7
30-40	1,790	6.7	18.6	5.8	210	2.5	1.4	0.2	2,240	5.8	20.3	2.1
40-50	1,610	6.0	13.2	4.1	260	3.1	2.6	0.4	2,100	5.4	17.0	1.7
50-75	3,300	12.3	26.0	8.1	660	7.7	6.2	1.0	4,620	11.9	33.9	3.5
75-100	2,620	9.7	18.5	5.7	660	7.7	5.8	0.9	3,890	10.0	25.5	2.6
100-200	5,980	22.3	60.4	18.7	2,440	28.7	43.1	6.8	9,690	24.9	103.4	10.6
200-500	2,870	10.7	75.1	23.3	2,230	26.2	98.5	15.5	5,550	14.3	176.9	18.1
500-1,000	440	1.7	31.5	9.8	700	8.3	113.2	17.9	1,050	2.7	149.7	15.4
More than 1,000	180	0.7	33.8	10.5	450	5.3	411.8	64.9	540	1.4	451.7	46.3
All	26,880	100.0	322.5	100.0	8,510	100.0	634.1	100.0	38,870	100.0	975.3	100.0

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) 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 real estate (Schedule E Part I); d) partnerships (Schedule E Part II); and e) S corporations (Schedule E Part II).

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Baseline: Current Law

Tax Units Reporting Net Positive Income From:												
Expanded Cash Income ¹	Sole Proprietor ²				Partnership Income and S Corporation				Business Income ³			
	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
Less than 10	1,750	8.9	7.5	1.8	50	0.9	0.2	*	1,830	6.9	7.7	0.6
10-20	2,850	14.4	28.0	6.9	120	2.1	1.0	0.1	3,020	11.4	29.2	2.4
20-30	2,250	11.4	27.3	6.7	180	3.3	2.3	0.3	2,520	9.6	30.1	2.5
30-40	1,460	7.4	22.0	5.4	150	2.7	2.2	0.3	1,740	6.6	24.9	2.1
40-50	1,200	6.1	16.4	4.0	200	3.6	3.7	0.5	1,520	5.8	21.8	1.8
50-75	2,290	11.6	34.1	8.4	440	7.9	8.3	1.1	3,070	11.6	46.8	3.9
75-100	1,680	8.5	26.6	6.5	390	7.0	8.2	1.1	2,330	8.8	39.0	3.2
100-200	3,860	19.6	79.2	19.4	1,610	28.8	51.6	6.8	5,790	21.9	141.8	11.7
200-500	1,910	9.7	87.3	21.4	1,560	27.9	113.1	14.9	3,420	12.9	212.6	17.5
500-1,000	320	1.6	36.4	8.9	540	9.6	120.5	15.8	770	2.9	161.7	13.3
More than 1,000	130	0.7	41.1	10.1	340	6.1	448.4	58.9	410	1.5	494.3	40.8
All	19,740	100.0	407.7	100.0	5,590	100.0	761.4	100.0	26,420	100.0	1,212.1	100.0

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

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