

Table T20-0127
Distribution of Tax Units with Business Income, by Expanded Cash Income Level, 2019

Expanded Cash Income (thousands of 2019 dollars) ¹	All Tax Units		Tax Units with Business Income ²			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 (\$)	
Less than 10	12,670	7.3	1,990	5.1	15.7	2.0	13.7	13.4	12.9	12.3	4.0	1,990	11.5
10-20	22,140	12.7	3,360	8.6	15.2	1.7	13.5	12.9	12.1	11.1	26.3	7,820	16.6
20-30	19,820	11.3	3,080	7.9	15.5	2.9	12.7	11.2	10.2	9.0	25.9	8,390	9.9
30-40	15,960	9.1	2,280	5.8	14.3	3.6	10.7	9.5	8.0	6.8	20.0	8,780	6.2
40-50	13,310	7.6	1,940	5.0	14.6	4.3	10.3	7.9	6.1	4.6	14.4	7,410	4.0
50-75	24,920	14.3	4,390	11.2	17.6	6.3	11.3	7.7	5.6	3.9	30.2	6,870	3.1
75-100	16,660	9.5	3,810	9.7	22.9	9.3	13.6	8.0	5.2	3.0	26.1	6,850	2.6
100-200	31,830	18.2	9,980	25.4	31.4	13.0	18.3	8.7	5.6	3.1	95.7	9,590	3.1
200-500	14,390	8.2	6,210	15.8	43.2	16.9	26.2	13.5	9.0	5.2	176.5	28,410	6.2
500-1,000	1,820	1.0	1,200	3.1	66.1	18.8	47.4	30.7	24.6	17.2	157.7	131,190	17.5
More than 1,000	840	0.5	660	1.7	79.0	19.8	59.2	41.4	34.8	27.5	516.5	783,420	23.0
All	174,690	100.0	39,230	100.0	22.5	7.4	15.1	10.6	8.4	6.6	1030.0	26,250	8.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Note: Calendar year. Baseline is the law in place for 2019 as of March 17, 2020. 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).