## Table T20-0128
Distribution of Tax Units with Business Income by Expanded Cash Income Percentile, 2019

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>All Tax Units</th>
<th>Tax Units with Business Income *</th>
<th>Percent of Tax Units with Business Income</th>
<th>Tax Units with Business Income</th>
<th>Business Income as Percentage of Total AGI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Percent of Income Class</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>45,510</td>
<td>26.1</td>
<td>6,740</td>
<td>17.2</td>
<td>14.8</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>38,660</td>
<td>22.1</td>
<td>5,540</td>
<td>14.3</td>
<td>14.3</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>35,420</td>
<td>20.3</td>
<td>6,690</td>
<td>17.1</td>
<td>18.9</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>29,260</td>
<td>16.8</td>
<td>8,370</td>
<td>21.3</td>
<td>28.6</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>24,600</td>
<td>14.1</td>
<td>10,850</td>
<td>27.7</td>
<td>44.1</td>
</tr>
<tr>
<td>All</td>
<td>174,690</td>
<td>100.0</td>
<td>39,230</td>
<td>100.0</td>
<td>22.5</td>
</tr>
</tbody>
</table>

### Addendum

- **80-90**
  - Number (thousands): 12,660
  - Percent of Total: 7.3
  - Percent of Total: 4,740
  - Percent of Total: 12.1
  - Percent of Income Class: 37.5
  - Less than 0: 15.4
  - Greater than 0: 22.1
  - Greater than 10% of AGI: 10.8
  - Greater than 25% of AGI: 6.9
  - Greater than 50% of AGI: 3.7
  - Average ($): 68.0
  - Percentage of Total AGI: 14,330

- **90-95**
  - Number (thousands): 6,070
  - Percent of Total: 3.5
  - Percent of Total: 2,600
  - Percent of Total: 6.6
  - Percent of Income Class: 42.9
  - Less than 0: 17.0
  - Greater than 0: 25.9
  - Greater than 10% of AGI: 13.1
  - Greater than 25% of AGI: 8.5
  - Greater than 50% of AGI: 4.9
  - Average ($): 63.6
  - Percentage of Total AGI: 24,450

- **95-99**
  - Number (thousands): 4,720
  - Percent of Total: 2.7
  - Percent of Total: 2,630
  - Percent of Total: 6.7
  - Percent of Income Class: 55.7
  - Less than 0: 18.7
  - Greater than 0: 37.0
  - Greater than 10% of AGI: 21.8
  - Greater than 25% of AGI: 16.4
  - Greater than 50% of AGI: 10.6
  - Average ($): 191.8
  - Percentage of Total AGI: 72,990

- **Top 1 Percent**
  - Number (thousands): 1,160
  - Percent of Total: 0.7
  - Percent of Total: 880
  - Percent of Total: 2.2
  - Percent of Income Class: 76.1
  - Less than 0: 19.2
  - Greater than 0: 56.9
  - Greater than 10% of AGI: 39.3
  - Greater than 25% of AGI: 33.0
  - Greater than 50% of AGI: 25.9
  - Average ($): 560.5
  - Percentage of Total AGI: 637,740

- **Top 0.1 Percent**
  - Number (thousands): 120
  - Percent of Total: 0.1
  - Percent of Total: 110
  - Percent of Total: 0.3
  - Percent of Income Class: 89.8
  - Less than 0: 27.9
  - Greater than 0: 62.0
  - Greater than 10% of AGI: 41.0
  - Greater than 25% of AGI: 34.6
  - Greater than 50% of AGI: 27.1
  - Average ($): 247.7
  - Percentage of Total AGI: 2,341,290

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. The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% $25,300; 40% $50,700; 60% $91,200; 80% $163,600; 90% $239,600; 95% $339,600; 99% $818,700; 99.9% $3,803,800. Includes both filing and non-filing units but excludes those that are dependents of other tax 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/TaxModel/income.cfm.

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).