

**Table T20-0130**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2019**  
**Baseline: Current Law**

Expanded Cash Income (thousands of 2019 dollars) <sup>1</sup>	Tax Units Reporting Net Income/Loss From:											
	Sole Proprietor <sup>2</sup>				Partnership Income and S Corporation Income <sup>3</sup>				Business Income <sup>4</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>Less than 10</b>	1,730	6.5	6.0	1.7	70	0.8	0.1	*	1,830	4.8	6.1	0.6
<b>10-20</b>	3,020	11.4	26.9	7.7	160	2.0	0.4	0.1	3,250	8.5	27.5	2.7
<b>20-30</b>	2,570	9.7	25.7	7.3	230	2.9	1.5	0.2	2,960	7.8	27.0	2.6
<b>30-40</b>	1,770	6.7	19.0	5.4	210	2.7	1.1	0.2	2,200	5.8	20.8	2.0
<b>40-50</b>	1,420	5.3	12.2	3.5	200	2.5	2.0	0.3	1,890	5.0	15.0	1.5
<b>50-75</b>	3,130	11.8	23.8	6.8	570	7.2	5.9	0.9	4,300	11.3	30.9	3.0
<b>75-100</b>	2,580	9.7	19.6	5.6	590	7.5	5.0	0.7	3,770	9.9	26.4	2.6
<b>100-200</b>	6,270	23.6	59.2	16.8	2,340	29.6	37.4	5.4	9,940	26.0	96.5	9.4
<b>200-500</b>	3,330	12.5	78.8	22.4	2,260	28.6	93.1	13.3	6,190	16.2	176.1	17.1
<b>500-1,000</b>	530	2.0	38.0	10.8	750	9.4	114.0	16.3	1,200	3.1	157.3	15.3
<b>More than 1,000</b>	220	0.8	42.7	12.1	550	6.9	464.9	66.5	660	1.7	514.3	49.9
<b>All</b>	<b>27,270</b>	<b>100.0</b>	<b>335.1</b>	<b>100.0</b>	<b>8,260</b>	<b>100.0</b>	<b>674.6</b>	<b>100.0</b>	<b>39,230</b>	<b>100.0</b>	<b>1,030.0</b>	<b>100.0</b>

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.

\* 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 or loss, but excludes rental real estate (Schedule E Part I), partnerships (Schedule E Part II), and S corporations (Schedule E Part II) income or loss.

(3) Partnership income and S Corporation income includes income or loss from partnerships (Schedule E Part II) and S corporations (Schedule E Part II), but excludes Schedule C, Schedule F, and rental real estate (Schedule E Part I) income or loss.

(4) 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).

**Table T20-0130**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2019**  
 Baseline: Current Law

Expanded Cash Income (thousands of 2019 dollars) <sup>1</sup>	Tax Units Reporting Net Positive Income From:											
	Sole Proprietor <sup>2</sup>				Partnership Income and S Corporation Income <sup>3</sup>				Business Income <sup>4</sup>			
	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	1,600	8.2	6.6	1.6	40	0.8	0.2	*	1,680	6.4	6.9	0.5
10-20	2,820	14.4	28.2	6.6	90	1.7	0.7	0.1	2,960	11.3	29.2	2.3
20-30	2,240	11.4	28.2	6.7	160	3.0	1.9	0.2	2,470	9.5	30.5	2.4
30-40	1,440	7.3	22.2	5.2	130	2.5	1.8	0.2	1,700	6.5	25.0	2.0
40-50	1,060	5.4	14.7	3.5	140	2.6	2.4	0.3	1,350	5.2	18.7	1.5
50-75	2,100	10.7	31.7	7.5	390	7.4	7.6	0.9	2,790	10.7	43.3	3.4
75-100	1,630	8.3	27.8	6.5	350	6.7	7.3	0.9	2,250	8.6	39.8	3.1
100-200	3,980	20.3	79.0	18.6	1,490	28.0	46.0	5.7	5,820	22.3	136.9	10.7
200-500	2,200	11.2	92.3	21.7	1,550	29.1	105.6	13.2	3,760	14.4	210.5	16.5
500-1,000	370	1.9	43.0	10.1	570	10.7	120.7	15.1	860	3.3	169.6	13.3
More than 1,000	160	0.8	50.3	11.9	410	7.7	507.4	63.3	490	1.9	563.9	44.2
All	19,820	#####	428.3	#####	5,410	#####	809.2	100.0	26,370	#####	1,285.2	100.0

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

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, but excludes rental real estate (Schedule E Part I), partnerships (Schedule E Part II), and S corporations (Schedule E Part II) income.

(3) Partnership income and S Corporation income includes income from partnerships (Schedule E Part II) and S corporations (Schedule E Part II), but excludes Schedule C, Schedule F, and rental real estate (Schedule E Part I) income.

(4) 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).