

**Table T21-0220**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2021**  
**Baseline: Current Law**

Expanded Cash Income (thousands of 2020 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>	1,030	4.2	3.2	0.8	30	0.4	*	*	1,090	3.1	2.8	0.2
<b>10-20</b>	2,270	9.3	18.1	4.4	100	1.3	*	*	2,410	6.8	17.9	1.5
<b>20-30</b>	2,380	9.7	23.3	5.6	180	2.3	0.8	0.1	2,680	7.5	24.0	2.0
<b>30-40</b>	1,810	7.4	18.4	4.5	190	2.5	0.2	*	2,210	6.2	19.2	1.6
<b>40-50</b>	1,350	5.5	14.6	3.5	150	2.0	0.7	0.1	1,760	4.9	15.4	1.3
<b>50-75</b>	2,920	12.0	18.4	4.5	520	6.7	3.5	0.4	4,040	11.3	23.5	2.0
<b>75-100</b>	2,480	10.1	22.7	5.5	540	7.0	4.0	0.5	3,550	10.0	29.3	2.5
<b>100-200</b>	5,620	23.0	59.6	14.4	2,020	26.2	27.3	3.3	8,950	25.1	87.5	7.4
<b>200-500</b>	3,670	15.0	105.6	25.6	2,500	32.4	94.5	11.4	6,780	19.0	201.4	17.0
<b>500-1,000</b>	670	2.7	69.0	16.7	870	11.3	128.1	15.4	1,450	4.1	203.1	17.1
<b>More than 1,000</b>	270	1.1	62.6	15.2	610	7.9	606.7	72.9	740	2.1	679.1	57.3
<b>All</b>	<b>25,330</b>	<b>100.0</b>	<b>377.6</b>	<b>100.0</b>	<b>8,190</b>	<b>100.0</b>	<b>786.1</b>	<b>100.0</b>	<b>36,950</b>	<b>100.0</b>	<b>1,185.8</b>	<b>100.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Note: Calendar year. Baseline is the law in place for 2021 as of September 2, 2021. 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/TaxModel/income.cfm>.

(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 T21-0220**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2021**  
**Baseline: Current Law**

Expanded Cash Income (thousands of 2020 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
<b>Less than 10</b>	950	5.2	3.7	0.7	20	0.3	0.1	*	990	4.0	3.8	0.3
<b>10-20</b>	2,090	11.4	19.7	3.9	60	1.1	0.5	0.1	2,180	8.9	20.2	1.3
<b>20-30</b>	2,090	11.4	26.5	5.3	110	2.1	1.3	0.1	2,280	9.3	28.1	1.8
<b>30-40</b>	1,530	8.3	22.0	4.4	110	2.2	1.2	0.1	1,770	7.2	24.3	1.6
<b>40-50</b>	1,060	5.8	18.0	3.6	90	1.7	1.3	0.1	1,270	5.2	20.3	1.3
<b>50-75</b>	1,980	10.8	28.6	5.7	320	6.2	5.8	0.6	2,610	10.6	38.5	2.5
<b>75-100</b>	1,620	8.9	32.0	6.4	310	6.1	6.5	0.7	2,190	8.9	43.8	2.9
<b>100-200</b>	3,720	20.3	81.8	16.3	1,250	24.5	37.8	3.9	5,410	22.0	131.8	8.6
<b>200-500</b>	2,590	14.1	121.2	24.2	1,730	33.8	112.4	11.5	4,240	17.3	247.1	16.1
<b>500-1,000</b>	500	2.8	74.0	14.8	660	13.0	137.4	14.0	1,050	4.3	218.9	14.3
<b>More than 1,000</b>	200	1.1	73.5	14.7	460	9.0	674.3	68.9	560	2.3	754.2	49.2
<b>All</b>	<b>18,520</b>	<b>100.0</b>	<b>506.1</b>	<b>100.0</b>	<b>5,220</b>	<b>100.0</b>	<b>989.3</b>	<b>100.0</b>	<b>24,780</b>	<b>100.0</b>	<b>1,544.1</b>	<b>100.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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(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).