

Table T23-0023
Distribution of Tax Units with Business Income, by Expanded Cash Income Level, 2022

Expanded Cash Income (thousands of 2020 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	8,740	4.8	1,110	2.9	12.7	1.2	11.6	11.1	10.8	10.2	2.6	2,370	9.7
10-20	20,170	11.2	2,390	6.3	11.9	1.0	10.9	10.2	9.6	9.0	19.1	7,970	15.5
20-30	18,590	10.3	2,630	6.9	14.2	2.2	12.0	11.1	10.3	9.3	24.7	9,380	11.2
30-40	15,890	8.8	2,390	6.3	15.0	3.1	11.9	10.3	9.0	7.7	21.1	8,840	6.8
40-50	13,960	7.7	1,930	5.1	13.8	3.6	10.2	8.4	7.1	5.9	18.9	9,790	4.9
50-75	25,660	14.2	3,910	10.3	15.2	5.1	10.1	7.3	5.5	3.9	29.3	7,500	2.8
75-100	18,690	10.4	3,540	9.3	18.9	7.3	11.7	7.8	5.6	3.4	30.2	8,530	2.7
100-200	34,630	19.2	9,130	23.9	26.4	10.7	15.7	7.9	5.0	2.8	87.0	9,530	2.5
200-500	18,900	10.5	7,290	19.1	38.6	14.8	23.8	12.7	8.6	4.8	206.1	28,280	5.3
500-1,000	2,680	1.5	1,670	4.4	62.2	18.4	43.8	28.9	23.0	16.6	222.1	133,320	16.6
More than 1,000	1,110	0.6	870	2.3	77.9	18.9	59.0	42.8	36.6	29.2	720.9	830,950	23.8
All	180,540	100.0	38,130	100.0	21.1	7.0	14.1	9.8	7.8	6.0	1268.1	33,260	8.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Note: Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units.

(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) 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).