

**Table T23-0026**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2022**  
**Baseline: Current Law**

Expanded Cash Income (thousands of 2022 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>	1,050	4.0	2.7	0.7	30	0.4	-0.2	*	1,110	2.9	2.6	0.2
<b>10-20</b>	2,260	8.6	19.3	4.7	100	1.1	-0.2	*	2,390	6.3	19.1	1.5
<b>20-30</b>	2,380	9.1	24.3	5.9	150	1.7	0.6	0.1	2,630	6.9	24.7	2.0
<b>30-40</b>	1,960	7.5	20.8	5.1	220	2.6	*	*	2,390	6.3	21.1	1.7
<b>40-50</b>	1,500	5.7	18.6	4.5	160	1.9	*	*	1,930	5.1	18.9	1.5
<b>50-75</b>	2,880	11.0	24.0	5.8	490	5.7	3.4	0.4	3,910	10.3	29.3	2.3
<b>75-100</b>	2,510	9.6	22.2	5.4	550	6.5	4.4	0.5	3,540	9.3	30.2	2.4
<b>100-200</b>	5,690	21.7	59.5	14.5	2,060	24.0	26.1	3.1	9,130	23.9	87.0	6.9
<b>200-500</b>	4,010	15.3	106.9	26.0	2,640	30.9	98.2	11.8	7,290	19.1	206.1	16.3
<b>500-1,000</b>	770	2.9	72.2	17.6	980	11.4	144.2	17.3	1,670	4.4	222.1	17.5
<b>More than 1,000</b>	320	1.2	75.0	18.3	710	8.3	635.3	76.4	870	2.3	720.9	56.9
<b>All</b>	<b>26,190</b>	<b>100.0</b>	<b>410.7</b>	<b>100.0</b>	<b>8,560</b>	<b>100.0</b>	<b>832.0</b>	<b>100.0</b>	<b>38,130</b>	<b>100.0</b>	<b>1,268.1</b>	<b>100.0</b>

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.

\* 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)

**Table T23-0026**  
**Sources of Flow-Through Business Income by Expanded Cash Income Level, 2022**  
**Baseline: Current Law**

Expanded Cash Income (thousands of 2022 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>	970	5.1	4.0	0.7	20	0.3	0.1	*	1,010	4.0	4.1	0.2
<b>10-20</b>	2,100	11.0	20.8	3.7	50	1.0	0.4	*	2,190	8.6	21.3	1.3
<b>20-30</b>	2,090	10.9	28.5	5.1	80	1.5	1.2	0.1	2,230	8.7	30.0	1.8
<b>30-40</b>	1,650	8.7	25.2	4.5	130	2.5	1.6	0.2	1,890	7.4	27.7	1.7
<b>40-50</b>	1,190	6.2	22.4	4.0	100	1.8	1.5	0.1	1,430	5.6	24.9	1.5
<b>50-75</b>	2,030	10.6	34.6	6.2	300	5.5	6.4	0.6	2,600	10.2	44.9	2.7
<b>75-100</b>	1,580	8.3	33.7	6.1	330	6.1	7.4	0.7	2,180	8.5	46.7	2.8
<b>100-200</b>	3,690	19.3	87.7	15.8	1,230	22.7	39.1	3.7	5,430	21.3	140.4	8.4
<b>200-500</b>	2,750	14.4	127.3	22.9	1,800	33.3	120.2	11.3	4,490	17.6	260.3	15.6
<b>500-1,000</b>	570	3.0	78.2	14.1	730	13.5	156.9	14.8	1,170	4.6	242.2	14.5
<b>More than 1,000</b>	230	1.2	88.0	15.8	540	9.9	716.7	67.5	660	2.6	811.5	48.7
<b>All</b>	<b>19,080</b>	<b>100.0</b>	<b>556.3</b>	<b>100.0</b>	<b>5,400</b>	<b>100.0</b>	<b>1,062.4</b>	<b>100.0</b>	<b>25,530</b>	<b>100.0</b>	<b>1,667.9</b>	<b>100.0</b>

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

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\* Non-zero value rounded to zero; \*\* Insufficient data.

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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)