

Table T07-0131
Distribution of Tax Units with Small Business Income, 2007 ¹

Statutory Marginal Income Tax Rate	All Tax Units		Tax Units with Small Business Income ²		Percent of Tax Units with Small Business Income ³				Small Business Income as Percent of AGI ³
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Greater than 0	Greater than 10% of AGI	Greater than 25% of AGI	Greater than 50% of AGI	
Non-filers	22,600	15.1	1,013	3.2	4.5	3.7	3.6	3.4	14.2
0%	23,256	15.6	6,672	20.8	28.7	27.4	24.7	21.8	67.0
10%	21,946	14.7	4,259	13.3	19.4	14.5	10.9	7.7	10.8
15%	45,090	30.2	8,964	28.0	19.9	11.1	6.7	3.8	6.3
25%	14,068	9.4	2,749	8.6	19.5	9.2	5.6	3.4	5.3
26% (AMT)	18,152	12.2	6,185	19.3	34.1	15.2	9.3	5.5	9.0
28% (Regular)	1,330	0.9	359	1.1	27.0	15.5	11.9	8.5	10.7
28% (AMT)	2,250	1.5	1,322	4.1	58.8	35.8	27.7	19.5	21.1
33%	66	0.0	37	0.1	56.4	43.3	36.5	28.1	26.4
35%	576	0.4	444	1.4	77.1	55.3	48.0	39.1	37.3
All	149,332	100.0	32,003	100.0	21.4	13.9	10.4	7.7	14.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Calendar year. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Includes all tax units reporting a net gain or loss on Schedules C, E, or F.

(3) Small business income is defined as the sum of the absolute values of the gains or losses reported on Schedules C, E, and F.