

Table T09-0426
Distribution of Tax Units with Business Income, by Modified Adjusted Gross Income Level, 2019 ¹

Married Filing Joint Tax Units									
Modified Adjusted Gross Income (thousands of current dollars)	All Tax Units		Tax Units with Business Income ²		Percent of Tax Units with Business Income That Is: ³				Business Income as Percent of AGI
	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	
Less than 30	12,993	20.6	3,021	13.5	23.3	20.2	17.8	14.6	29.2
30-50	6,907	10.9	2,452	10.9	35.5	26.4	19.7	12.6	17.2
50-75	6,866	10.9	2,398	10.7	34.9	23.0	15.1	8.7	12.4
75-100	7,197	11.4	2,563	11.4	35.6	19.3	11.0	5.3	8.8
100-250	23,050	36.5	8,281	37.0	35.9	15.5	8.6	4.2	7.1
250-500	4,078	6.5	2,077	9.3	50.9	24.9	17.3	10.6	14.1
500-750	693	1.1	469	2.1	67.7	39.4	29.0	19.6	22.5
750-900	185	0.3	138	0.6	74.5	45.7	35.3	24.6	26.9
900-1,000	85	0.1	65	0.3	76.1	46.6	35.5	23.6	27.2
More than 1,000	499	0.8	410	1.8	82.1	51.3	40.8	29.9	30.4
All	63,205	100.0	22,408	100.0	35.5	20.9	14.6	9.5	15.8

Other Tax Units ⁴									
Modified Adjusted Gross Income (thousands of current dollars)	All Tax Units		Tax Units with Business Income ²		Percent of Tax Units with Business Income That Is: ³				Business Income as Percent of AGI
	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	
Less than 30	57,051	52.5	6,756	43.9	11.8	10.4	9.3	8.1	11.5
30-50	20,344	18.7	2,284	14.8	11.2	7.2	4.9	3.3	4.5
50-75	14,392	13.2	1,801	11.7	12.5	6.8	4.2	2.5	3.7
75-100	7,594	7.0	1,343	8.7	17.7	8.0	4.6	2.5	4.0
100-250	7,337	6.7	1,943	12.6	26.5	11.6	7.0	4.4	6.7
250-400	626	0.6	303	2.0	48.5	24.2	17.1	11.7	14.7
400-500	125	0.1	77	0.5	61.6	32.0	23.3	16.3	19.1
More than 500	278	0.3	195	1.3	70.1	41.9	33.8	25.5	30.2
All	108,710	100.0	15,398	100.0	14.2	9.9	8.0	6.4	9.6

ADDENDUM**All Tax Units Potentially****Subject to Health Surcharge ⁵**

777	0.5	605	1.6	77.8	48.0	38.3	28.3	30.3
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Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Tax units that are dependents of other tax units are excluded from the analysis. Tax units with negative cash income are excluded from the lowest income category but are included in the totals. Modified adjusted gross income is adjusted gross income less any investment interest deduction.

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

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

(4) Include those filing single, head of household and married filing separately.

(5) The surcharge applies to nominal modified AGI between above \$1,000,000 for married couples filing jointly and \$500,000 for all others.