

**Table T09-0351**  
**Distribution of Tax Units with Business Income, by Modified Adjusted Gross Income Level, 2011 <sup>1</sup>**

<b>Married Filing Joint Tax Units</b>									
Modified Adjusted Gross Income (thousands of 2011 dollars)	All Tax Units		Tax Units with Business Income <sup>2</sup>		Percent of Tax Units with Business Income That Is: <sup>3</sup>				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 10	6,515	10.7	1,203	5.5	18.5	16.7	15.4	13.4	61.2
10-20	4,980	8.2	1,624	7.5	32.6	27.9	23.9	18.9	24.3
20-30	4,993	8.2	1,630	7.5	32.6	25.1	19.0	13.6	18.5
30-40	4,247	7.0	1,405	6.5	33.1	23.9	17.5	10.9	14.8
40-50	3,798	6.2	1,391	6.4	36.6	23.5	15.3	8.8	12.8
50-75	10,211	16.8	3,598	16.5	35.2	18.9	10.8	5.4	8.6
75-100	9,566	15.7	3,154	14.5	33.0	14.7	8.0	3.8	6.5
100-200	12,119	19.9	4,821	22.2	39.8	17.0	10.0	5.7	8.4
200-250	577	0.9	297	1.4	51.4	25.9	18.6	12.1	15.5
250-350	1,128	1.9	675	3.1	59.9	33.4	24.6	15.8	19.2
350-500	961	1.6	628	2.9	65.3	38.3	28.3	18.7	21.7
500-1,000	488	0.8	368	1.7	75.4	47.2	36.7	25.7	28.4
More than 1,000	245	0.4	205	0.9	83.6	53.0	42.9	32.1	31.0
<b>All</b>	<b>60,792</b>	<b>100.0</b>	<b>21,762</b>	<b>100.0</b>	<b>35.8</b>	<b>21.5</b>	<b>15.2</b>	<b>10.3</b>	<b>16.3</b>

  

<b>Single Tax Units<sup>4</sup></b>									
Modified Adjusted Gross Income (thousands of 2011 dollars)	All Tax Units		Tax Units with Business Income <sup>2</sup>		Percent of Tax Units with Business Income That Is: <sup>3</sup>				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 10	27,886	30.3	3,304	24.2	11.8	10.8	10.2	9.4	17.9
10-20	17,300	18.8	2,568	18.8	14.8	12.7	10.9	8.7	9.8
20-30	13,491	14.7	1,540	11.3	11.4	7.7	5.4	3.9	5.2
30-40	10,182	11.1	1,123	8.2	11.0	6.4	4.2	2.6	3.8
40-50	6,839	7.4	821	6.0	12.0	6.8	4.4	2.5	3.6
50-75	8,966	9.7	1,532	11.2	17.1	7.9	4.4	2.5	3.9
75-100	3,308	3.6	723	5.3	21.9	9.7	5.1	3.0	4.9
100-200	2,143	2.3	736	5.4	34.4	16.3	11.5	7.2	9.9
200-250	105	0.1	56	0.4	52.9	24.9	16.8	12.5	16.0
250-280	64	0.1	35	0.3	54.2	28.0	16.2	11.9	16.2
280-400	208	0.2	123	0.9	59.5	31.6	24.1	17.4	19.4
400-800	140	0.2	95	0.7	67.9	41.2	34.2	26.4	28.0
More than 800	66	0.1	51	0.4	78.2	49.6	42.0	32.7	33.5
<b>All</b>	<b>92,063</b>	<b>100.0</b>	<b>13,678</b>	<b>100.0</b>	<b>14.9</b>	<b>10.8</b>	<b>8.8</b>	<b>7.2</b>	<b>9.8</b>

**ADDENDUM****All Tax Units Potentially****Subject to Health Surcharge<sup>5</sup>**

First Rate -- 1 %	1,193	0.8	765	2.1	64.2	37.3	27.6	18.6	21.4
Second Rate -- 1.5%	646	0.4	475	1.3	73.6	45.8	36.0	25.8	28.3
Top Rate -- 5.4%	324	0.2	267	0.7	82.4	52.3	42.8	32.4	31.6
<b>ALL</b>	<b>2,163</b>	<b>1.4</b>	<b>1,508</b>	<b>4.2</b>	<b>69.7</b>	<b>42.1</b>	<b>32.4</b>	<b>22.8</b>	<b>28.3</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(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 and head of household.

(5) The first rate applies to modified AGI between \$350,000 and \$500,000 for married couples filing jointly; the second rate applies to modified AGI between \$500,000 and \$1 million for couples filing jointly; the third rate applies to modified AGI in excess of \$1 million for couples filing jointly. The thresholds for singles and heads of households are 80 percent of those for joint filers; the thresholds for married individuals filing a separate return are 50 percent of those for joint filers.