

**Table T08-0076**  
**Distribution of Tax Units with Business Income by Statutory Marginal Tax Rate, 2009 <sup>1</sup>**

Statutory Marginal Income Tax Rate	All Tax Units		Tax Units with Business Income <sup>2</sup>		Percent of Tax Units with Business Income <sup>3</sup>				Business Income as Percent of AGI <sub>3</sub>
	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	
<b>Non-filers</b>	20,758	13.8	999	2.9	4.8	3.7	3.3	3.0	7.5
<b>0%</b>	23,373	15.6	6,925	19.9	29.6	28.6	26.0	22.8	64.5
<b>10%</b>	22,246	14.8	4,696	13.5	21.1	16.2	12.5	8.9	12.0
<b>15%</b>	42,648	28.4	9,072	26.1	21.3	12.4	7.9	4.7	7.1
<b>25%</b>	14,031	9.3	2,720	7.8	19.4	9.4	5.7	3.6	5.5
<b>26% (AMT)</b>	22,445	14.9	7,722	22.2	34.4	15.6	9.4	5.1	8.7
<b>28% (Regular)</b>	1,176	0.8	344	1.0	29.3	15.8	11.6	8.1	10.5
<b>28% (AMT)</b>	2,950	2.0	1,779	5.1	60.3	37.5	29.1	20.5	21.7
<b>33%</b>	45	0.0	27	0.1	58.9	47.0	40.1	32.5	28.8
<b>35%</b>	569	0.4	452	1.3	79.4	57.9	50.6	40.9	38.8
<b>All</b>	150,241	100.0	34,736	100.0	23.1	15.2	11.4	8.4	14.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

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

(2) Includes all tax units reporting a gain or loss on one or more of 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.