

**Table T09-0445**  
**Distribution of Tax Units with Business Income, by Earnings, 2013 <sup>1</sup>**

<b>Married Filing Joint Tax Units</b>										
Combined Earnings of Both Spouses (thousands of current 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		
0	10,347	16.8	2,282	10.7	22.1	13.5	10.2	7.8	15.1	
More than 0 - 30	12,120	19.7	4,399	20.7	36.3	26.9	21.5	16.3	18.8	
30-50	7,108	11.5	2,602	12.2	36.6	25.5	18.7	12.5	17.8	
50-75	8,291	13.5	3,057	14.4	36.9	22.1	14.2	7.7	13.2	
75-100	7,946	12.9	2,617	12.3	32.9	16.9	9.9	5.3	9.8	
100-150	9,164	14.9	3,403	16.0	37.1	17.2	10.8	6.6	16.5	
150-200	3,405	5.5	1,362	6.4	40.0	18.1	11.2	7.1	14.2	
200-250	1,270	2.1	519	2.4	40.9	19.3	13.6	8.2	18.2	
250-500	1,439	2.3	745	3.5	51.8	25.6	17.4	10.8	22.5	
500-750	259	0.4	157	0.7	60.6	27.7	17.6	10.0	22.2	
750-1,000	94	0.2	57	0.3	60.8	25.5	15.4	8.8	21.0	
More than 1,000	125	0.2	83	0.4	66.0	22.4	13.7	7.4	16.2	
All	61,567	100.0	21,282	100.0	34.6	20.4	14.3	9.5	16.2	

  

<b>Other Tax Units<sup>4</sup></b>										
Earnings (thousands of current 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		
0	22,574	23.0	2,959	21.1	13.1	9.2	7.6	6.2	13.7	
More than 0 - 30	41,355	42.1	6,244	44.5	15.1	12.6	11.0	9.4	10.3	
30-50	17,409	17.7	1,865	13.3	10.7	6.6	4.7	3.3	4.9	
50-75	10,190	10.4	1,408	10.0	13.8	6.8	4.2	2.5	4.2	
75-100	3,674	3.7	746	5.3	20.3	10.6	6.0	3.9	6.7	
100-150	2,029	2.1	506	3.6	25.0	13.7	10.0	6.9	16.4	
150-200	477	0.5	141	1.0	29.5	12.8	9.2	6.6	14.1	
200-250	158	0.2	55	0.4	34.8	17.8	14.6	12.2	22.4	
250-500	189	0.2	80	0.6	42.3	21.0	14.6	10.8	25.3	
500-750	34	0.0	21	0.1	59.6	30.7	18.9	14.4	28.1	
750-1,000	10	0.0	6	0.0	61.4	29.3	20.4	14.5	28.1	
More than 1,000	18	0.0	11	0.1	61.1	21.3	15.3	10.3	22.0	
All	98,116	100.0	14,042	100.0	14.3	10.2	8.2	6.6	9.8	

**ADDENDUM****All Tax Units Potentially****Subject to Hospital Insurance****Tax Surcharge in Senate Health****Reform Proposal<sup>5</sup>**

2,327	1.5	1,215	3.4	52.2	24.8	16.7	10.6	20.9
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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. Earnings are as defined for purposes of the hospital insurance payroll tax.

(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 earnings in excess of \$200,000 for single individuals and to combined earnings in excess of \$250,000 for married couples filing jointly. The threshold is not indexed for inflation.