

Table T09-0446
Distribution of Tax Units with Business Income, by Earnings, 2019 ¹

Married Filing Joint Tax Units									
Combined Earnings of Both Spouses (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	
0	11,344	17.9	2,477	11.1	21.8	13.4	10.3	7.7	14.2
More than 0 - 30	10,132	16.0	3,866	17.3	38.2	28.2	22.4	17.0	18.0
30-50	5,841	9.2	2,231	10.0	38.2	27.9	21.0	14.7	19.5
50-75	6,972	11.0	2,618	11.7	37.6	24.6	16.5	9.7	15.0
75-100	6,579	10.4	2,512	11.2	38.2	21.2	13.3	6.9	12.3
100-150	11,162	17.7	3,908	17.4	35.0	17.4	10.8	6.0	15.2
150-200	5,317	8.4	2,149	9.6	40.4	17.8	10.4	6.1	12.8
200-250	2,460	3.9	1,017	4.5	41.4	18.3	11.4	6.7	13.9
250-500	2,683	4.2	1,198	5.3	44.7	20.7	14.0	8.3	18.6
500-750	392	0.6	225	1.0	57.5	26.3	17.3	10.4	22.3
750-1,000	137	0.2	84	0.4	61.5	27.1	16.6	9.5	21.4
More than 1,000	186	0.3	120	0.5	64.7	23.4	13.7	7.6	16.3
All	63,205	100.0	22,408	100.0	35.5	20.9	14.6	9.5	15.8

Other Tax Units⁴									
Earnings (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	
0	29,171	26.8	3,441	22.3	11.8	8.3	6.8	5.6	13.0
More than 0 - 30	37,033	34.1	6,038	39.2	16.3	13.8	12.2	10.4	11.8
30-50	18,246	16.8	1,875	12.2	10.3	6.9	5.0	3.6	5.4
50-75	12,906	11.9	1,570	10.2	12.2	6.4	4.0	2.5	4.1
75-100	5,976	5.5	1,073	7.0	18.0	8.4	5.4	3.4	5.3
100-150	3,712	3.4	874	5.7	23.5	12.5	8.1	5.5	12.7
150-200	903	0.8	241	1.6	26.7	12.5	8.1	5.6	11.4
200-250	335	0.3	110	0.7	32.9	14.5	10.0	6.7	14.1
250-500	333	0.3	126	0.8	37.9	18.3	13.7	10.9	22.9
500-750	54	0.0	24	0.2	45.0	22.2	15.0	11.6	24.9
750-1,000	17	0.0	11	0.1	63.1	27.7	18.3	12.0	25.7
More than 1,000	26	0.0	15	0.1	60.4	23.8	16.8	11.3	22.7
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 Hospital Insurance

Tax Surcharge in Senate Health

Reform Proposal⁵

4,162	2.4	1,915	5.1	46.0	20.9	14.1	8.6	19.1
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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.