

Table T11-0148
Distribution of Tax Units with Business Income, by Cash Income Level, 2011¹

Cash Income Level (thousands of 2011 dollars)	All Tax Units		Tax Units with Business Income ²			Percent of Tax Units with Business Income					Tax Units with Business Income		Business Income as Percent of Total AGI of Bracket
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Percent of Income Class	Less than 0	Greater than 0	Greater than 10% of AGI	Greater than 25% of AGI	Greater than 50% of AGI	Amount (\$Billions)	Average (\$)	
Less than 10	24,457	14.9	2,762	8.0	11.3	1.9	9.4	8.8	8.3	7.6	3	1,118	3.8
10-20	28,266	17.2	3,089	9.0	10.9	2.6	8.4	7.5	6.7	5.7	10	3,224	4.9
20-30	20,763	12.7	2,983	8.7	14.4	4.5	9.8	7.9	6.7	5.5	11	3,624	3.1
30-40	17,188	10.5	2,904	8.4	16.9	6.0	10.9	8.2	6.5	4.9	11	3,825	2.5
40-50	13,691	8.4	2,558	7.4	18.7	7.5	11.2	7.8	5.6	4.1	8	2,979	1.6
50-75	19,752	12.1	4,796	13.9	24.3	10.8	13.5	7.9	5.5	3.6	17	3,476	1.7
75-100	13,684	8.4	3,861	11.2	28.2	11.7	16.5	8.7	5.8	3.4	25	6,415	2.5
100-200	18,322	11.2	6,568	19.1	35.9	14.3	21.6	11.4	8.0	5.0	105	16,013	4.8
200-500	5,366	3.3	2,971	8.6	55.4	16.4	39.0	24.5	18.7	13.0	191	64,441	15.2
500-1,000	907	0.6	640	1.9	70.5	16.4	54.1	37.5	29.5	22.3	120	187,004	26.0
More than 1,000	433	0.3	348	1.0	80.3	19.0	61.3	44.3	37.0	29.1	298	856,386	30.1
All	163,869	100.0	34,393	100.0	21.0	7.6	13.3	9.2	7.3	5.6	760	22,106	9.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

(1) Calendar year. Baseline is current law. Tax units that are dependents of other tax units are excluded from the analysis. Tax units with negative cash income are not included in the lowest income category but are included in the totals. For a description of cash income see <http://www.taxpolicycenter.org/numbers/displayatab.cfm?DocID=574>.

(2) Includes all tax units reporting non-zero business income. Business income includes income or loss from a) non-farm sole proprietors (Schedule C); b) farming (Schedule F); c) rental real estate (Schedule E Part I); d) partnerships (Schedule E Part II); and e) S corporations (Schedule E Part II).