

Table T11-0152
Sources of Flow-Through Business Income by Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) ¹	Tax Units Reporting Net Income/Loss From:													Combined (Sole Proprietor + Partnership + S Corporation)			
	Sole Proprietor ²				Partnership Income ³				S Corporation Income				Number of Units		Net Income/Loss		
	Number of Units		Net Income/Loss		Number of Units		Net Income/Loss		Number of Units		Net Income/Loss		Number of Units		Net Income/Loss		
	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	
Less than 10	2,553	10.6	7,025	3.2	68	1.5	-668	-0.3	109	2.7	-1,727	-0.5	2,674	9.1	4,629	0.6	
10-20	2,712	11.3	12,502	5.6	126	2.9	-330	-0.2	137	3.4	-717	-0.2	2,896	9.8	11,455	1.5	
20-30	2,422	10.1	12,090	5.5	142	3.2	341	0.2	149	3.7	-192	-0.1	2,633	9.0	12,240	1.6	
30-40	2,252	9.4	10,964	4.9	167	3.8	1,290	0.6	149	3.7	201	0.1	2,483	8.4	12,455	1.6	
40-50	1,809	7.5	7,353	3.3	173	3.9	874	0.4	193	4.8	836	0.3	2,063	7.0	9,063	1.2	
50-75	3,361	14.0	17,260	7.8	385	8.7	2,836	1.3	402	9.9	2,673	0.8	3,860	13.1	22,769	3.0	
75-100	2,493	10.4	17,809	8.0	480	10.9	3,342	1.6	443	10.9	6,000	1.9	3,130	10.6	27,151	3.6	
100-200	3,912	16.3	57,401	25.9	1,185	26.9	19,093	8.9	1,104	27.2	29,442	9.2	5,390	18.3	105,937	14.0	
200-500	1,450	6.0	60,630	27.4	1,002	22.7	55,526	25.8	819	20.2	67,022	20.9	2,544	8.6	183,178	24.2	
500-1,000	254	1.1	20,387	9.2	342	7.8	47,442	22.0	239	5.9	46,553	14.5	577	2.0	114,382	15.1	
More than 1,000	124	0.5	14,208	6.4	236	5.4	93,539	43.4	173	4.3	180,765	56.4	328	1.1	288,512	38.1	
All	24,043	100.0	221,650	100.0	4,406	100.0	215,575	100.0	4,057	100.0	320,312	100.0	29,413	100.0	757,536	100.0	

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

Note: Calendar year. Tax units that are dependents of other tax units are excluded from the analysis.

(1) 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) Sole proprietor income includes Schedule C and Schedule F income.

(3) Partnership income consists of ordinary business income from general partnerships, limited partnerships, and limited liability companies (LLCs), as reported on Schedule E Part II.

Table T11-0152
Sources of Positive Flow-Through Business Income by Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) ¹	Tax Units Reporting Net Positive Income From:													Combined (Sole Proprietor + Partnership + S Corporation)			
	Sole Proprietor ²				Partnership Income ³				S Corporation Income				Number of Units		Positive Income		
	Number of Units		Positive Income		Number of Units		Positive Income		Number of Units		Positive Income		Number	Percent	Amount	Percent	
	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	(thousands)	of Total	(Millions)	of Total	
Less than 10	2,237	13.8	10,761	3.3	33	1.2	172	0.1	37	1.4	333	0.1	2,275	11.4	10,851	1.2	
10-20	2,178	13.5	18,986	5.8	67	2.4	670	0.3	73	2.8	822	0.2	2,278	11.4	19,947	2.1	
20-30	1,775	11.0	18,560	5.7	88	3.1	961	0.4	79	3.0	1,047	0.3	1,901	9.6	20,277	2.2	
30-40	1,532	9.5	18,612	5.7	115	4.0	1,952	0.7	76	2.9	1,282	0.3	1,677	8.4	21,327	2.3	
40-50	1,128	7.0	14,895	4.6	97	3.4	1,645	0.6	113	4.3	1,913	0.5	1,279	6.4	18,130	1.9	
50-75	2,014	12.4	30,221	9.3	249	8.7	4,584	1.7	237	9.0	5,219	1.4	2,330	11.7	38,976	4.2	
75-100	1,490	9.2	27,356	8.4	307	10.7	5,293	2.0	304	11.6	8,113	2.2	1,953	9.8	39,427	4.2	
100-200	2,467	15.2	73,391	22.5	772	27.0	23,057	8.6	743	28.2	35,853	9.7	3,513	17.7	128,867	13.8	
200-500	1,018	6.3	69,509	21.3	707	24.7	62,277	23.4	632	24.0	73,000	19.8	1,916	9.6	199,325	21.3	
500-1,000	187	1.2	23,103	7.1	249	8.7	52,002	19.5	189	7.2	49,822	13.5	461	2.3	121,844	13.0	
More than 1,000	78	0.5	19,508	6.0	162	5.7	113,126	42.4	135	5.1	190,691	51.7	253	1.3	314,286	33.6	
All	16,193	100.0	325,942	100.0	2,862	100.0	266,709	100.0	2,631	100.0	369,123	100.0	19,901	100.0	934,131	100.0	

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

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(2) Sole proprietor income includes Schedule C and Schedule F income.

(3) Partnership income consists of ordinary business income from general partnerships, limited partnerships, and limited liability companies (LLCs), as reported on Schedule E Part II.