

**Table T11-0155**  
**Distribution of Positive Flow-Through Business Income by Source and Statutory Marginal Tax Rate, 2011**  
**Baseline: Current Law**

Statutory Marginal Income Tax Rate (Percent) <sup>1</sup>	Total Positive Income (\$billions)	Average Positive Income (\$)	Percent of Total Positive Income for Tax Units Reporting Less Than:										
			\$10K	\$25K	\$50K	\$75K	\$100K	\$250K	\$500K	\$750K	\$1 Mil	\$5 Mil	\$10 Mil
<b>Sole Proprietorships<sup>2</sup>:</b>													
<b>Non-filers</b>	1.7	3,535	72.8	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>0</b>	51.1	9,379	34.5	72.0	90.1	94.2	96.3	98.8	99.4	99.5	99.7	100.0	100.0
<b>10</b>	35.4	13,443	14.0	48.1	85.3	95.7	97.3	99.8	100.0	100.0	100.0	100.0	100.0
<b>15</b>	70.0	16,004	10.9	30.4	61.1	78.5	91.2	99.8	100.0	100.0	100.0	100.0	100.0
<b>25</b>	59.3	28,526	5.6	13.1	27.1	39.5	53.7	99.2	100.0	100.0	100.0	100.0	100.0
<b>26 (AMT)</b>	16.3	57,737	2.4	6.2	11.1	16.0	22.4	79.9	98.2	98.9	99.4	100.0	100.0
<b>28 (Regular)</b>	19.2	66,747	1.4	5.3	10.3	18.0	25.3	92.0	100.0	100.0	100.0	100.0	100.0
<b>28 (AMT)</b>	50.4	103,063	1.1	3.4	7.1	10.4	14.4	36.2	81.4	94.0	96.6	99.4	99.7
<b>33</b>	3.1	68,288	1.3	6.2	14.2	18.6	23.0	57.9	98.7	99.8	100.0	100.0	100.0
<b>35</b>	19.6	265,500	0.4	1.3	2.6	3.9	5.0	11.2	22.7	39.6	53.4	88.6	92.6
<b>All</b>	<b>325.9</b>	<b>20,128</b>	<b>11.1</b>	<b>27.2</b>	<b>44.5</b>	<b>53.6</b>	<b>60.9</b>	<b>82.5</b>	<b>92.3</b>	<b>95.3</b>	<b>96.6</b>	<b>99.2</b>	<b>99.5</b>
<b>Partnerships<sup>3</sup>:</b>													
<b>Non-filers</b>	0.0	0	**	**	**	**	**	**	**	**	**	**	**
<b>0</b>	5.7	20,693	9.1	25.4	39.6	51.2	59.1	77.6	87.6	90.2	91.8	98.0	99.9
<b>10</b>	2.4	14,057	10.9	44.1	70.9	82.2	90.7	99.4	100.0	100.0	100.0	100.0	100.0
<b>15</b>	11.1	17,396	8.9	21.6	51.3	74.7	93.4	99.5	99.8	99.9	99.9	100.0	100.0
<b>25</b>	20.9	31,894	3.6	14.0	24.8	37.8	49.1	98.5	99.9	99.9	100.0	100.0	100.0
<b>26 (AMT)</b>	9.0	50,272	2.6	7.5	18.1	26.5	34.5	77.6	92.3	94.4	95.7	99.7	100.0
<b>28 (Regular)</b>	8.7	44,285	2.6	7.1	19.7	30.2	42.0	87.3	99.9	100.0	100.0	100.0	100.0
<b>28 (AMT)</b>	89.2	164,304	0.5	1.5	3.8	6.0	8.6	24.1	63.8	81.6	88.9	96.4	97.8
<b>33</b>	5.0	141,351	0.6	1.9	3.5	5.4	7.5	35.0	99.6	99.8	99.9	100.0	100.0
<b>35</b>	114.7	686,350	0.1	0.3	0.7	1.1	1.5	4.2	9.8	19.6	32.0	77.5	85.1
<b>All</b>	<b>266.7</b>	<b>93,188</b>	<b>1.3</b>	<b>4.1</b>	<b>8.4</b>	<b>12.4</b>	<b>16.0</b>	<b>30.4</b>	<b>48.6</b>	<b>58.9</b>	<b>66.7</b>	<b>89.1</b>	<b>92.8</b>
<b>S Corporations:</b>													
<b>Non-filers</b>	0.0	0	**	**	**	**	**	**	**	**	**	**	**
<b>0</b>	5.5	27,343	7.2	23.3	40.7	50.6	59.1	73.5	80.2	83.4	86.9	96.6	100.0
<b>10</b>	2.9	18,756	10.1	33.6	70.1	87.2	91.6	98.0	98.1	98.3	98.5	98.5	100.0
<b>15</b>	15.6	24,403	6.3	24.5	53.9	76.1	86.7	99.2	99.8	99.8	99.9	100.0	100.0
<b>25</b>	29.0	43,644	2.6	9.1	27.4	49.4	67.3	97.2	99.7	99.8	99.8	100.0	100.0
<b>26 (AMT)</b>	10.2	80,413	1.0	3.4	11.0	21.9	36.5	76.1	88.1	91.2	92.6	97.2	99.2
<b>28 (Regular)</b>	12.6	73,547	0.7	4.9	9.7	20.3	36.8	95.9	99.9	99.9	100.0	100.0	100.0
<b>28 (AMT)</b>	85.6	188,436	0.2	0.9	2.6	4.8	7.3	39.0	76.2	85.9	88.5	94.8	96.3
<b>33</b>	7.4	153,943	0.4	0.6	2.5	6.0	10.5	58.3	99.7	99.8	99.9	100.0	100.0
<b>35</b>	200.2	1,197,552	0.0	0.1	0.2	0.3	0.4	1.8	7.7	17.7	25.3	63.1	73.2
<b>All</b>	<b>369.1</b>	<b>140,287</b>	<b>0.8</b>	<b>2.9</b>	<b>7.0</b>	<b>11.2</b>	<b>15.0</b>	<b>30.3</b>	<b>43.7</b>	<b>51.6</b>	<b>56.4</b>	<b>78.7</b>	<b>84.6</b>

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

\*\* Not applicable.

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

(1) Statutory rate is based on taxable income net of capital gains and qualified dividends

(2) Sole proprietorship income includes both 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.