

Table T09-0167
Distribution of Tax Units with Small Business Income, by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2009 dollars)	All Tax Units		Tax Units with Small Business Income ²		Percent of Tax Units with Small Business Income ³				Small 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	
Less than 10	15,214	10.1	2,802	7.8	18.4	17.3	16.3	14.8	28.5
10-20	22,657	15.0	3,579	9.9	15.8	13.9	12.3	10.2	15.1
20-30	20,738	13.7	3,058	8.5	14.7	11.2	8.9	6.9	9.2
30-40	14,948	9.9	2,497	6.9	16.7	11.7	8.9	6.0	7.2
40-50	12,227	8.1	2,267	6.3	18.5	12.1	8.5	5.7	6.8
50-75	23,479	15.6	5,650	15.7	24.1	13.5	8.3	4.7	6.4
75-100	16,118	10.7	4,628	12.8	28.7	13.7	7.7	4.1	6.1
100-200	18,942	12.5	7,320	20.3	38.6	17.7	10.7	6.0	8.9
200-500	4,641	3.1	2,657	7.4	57.2	31.6	23.1	15.1	20.1
500-1,000	850	0.6	616	1.7	72.5	43.3	31.8	22.9	28.8
More than 1,000	386	0.3	312	0.9	80.9	50.1	39.6	29.0	32.8
All	150,979	100.0	36,064	100.0	23.9	15.1	11.2	8.1	13.8
Addendum									
100-250	20,983	13.9	8,346	23.1	39.8	18.4	11.4	6.5	9.7
250-500	2,601	1.7	1,630	4.5	62.7	36.4	27.2	18.2	22.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. 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.

(2) Includes all tax units reporting a net gain or loss on Schedules C, E, or F.

(3) Small business income is defined as the sum of the absolute values of the gains or losses reported on Schedules C, E, and F.