

Table T09-0169
Distribution of Tax Units with Small Business Income by Statutory Marginal Tax Rate, 2009¹

Statutory Marginal Income Tax Rate ²	All Tax Units		Tax Units with Business Income ³		Percent of Tax Units with Business Income ⁴				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	
Non-filers	12,554	8.3	515	1.4	4.1	3.3	3.2	2.9	18.6
0%	30,614	20.3	8,859	24.6	28.9	26.0	23.4	20.2	59.4
10%	24,479	16.2	5,052	14.0	20.6	14.8	11.0	7.2	10.9
15%	53,471	35.4	11,893	33.0	22.2	11.3	6.5	3.5	6.0
25%	23,388	15.5	6,270	17.4	26.8	11.5	6.8	4.0	6.7
26% (AMT)	1,841	1.2	940	2.6	51.0	25.1	16.4	10.0	14.3
28% (Regular)	2,312	1.5	920	2.6	39.8	21.7	16.4	10.1	13.2
28% (AMT)	1,723	1.1	1,158	3.2	67.2	41.6	32.2	22.1	24.3
33%	190	0.1	130	0.4	68.5	52.4	44.1	33.2	33.6
35%	408	0.3	327	0.9	80.1	57.5	50.1	39.9	39.6
All	150,979	100.0	36,064	100.0	23.9	15.1	11.2	8.1	13.8

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

- (1) Calendar year. Baseline is current law. Tax units that are dependents of other tax units are excluded from the analysis.
- (2) Statutory rate is based on taxable income net of capital gains and qualified dividends.
- (3) Includes all tax units reporting a gain or loss on one or more of Schedules C, E, or F.
- (4) Business income is defined as the sum of the absolute values of the gains or losses reported on Schedules C, E, and F.