

Table T03-0214

Percent Distribution of Tax Units Within Each Tax Bracket By Share of AGI From Business Income, 2003¹

Statutory Marginal Income Tax Rate	Share of AGI From Business Income					
	No Business Income	1%-25%	26%-50%	51%-75%	76%-100%	More than 100%
0%	84.6	2.4	1.4	1.3	3.6	6.1
10%	88.2	4.3	1.8	1.2	1.2	3.3
15%	88.7	6.7	1.8	0.9	0.6	1.3
25%	86.5	8.6	1.8	1.2	0.8	1.1
28%	73.7	14.5	3.9	2.5	2.4	2.9
33%	56.0	20.3	7.3	6.4	5.5	4.6
35%	40.5	25.2	9.6	10.1	10.2	4.4
All	86.1	6.3	1.9	1.3	1.6	2.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

(1) Calendar year. Business income is defined as net income reported on Schedule C as well as partnership and S-corporation net income reported on Schedule E. Individuals with negative business income are excluded from the analysis.

(2) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.