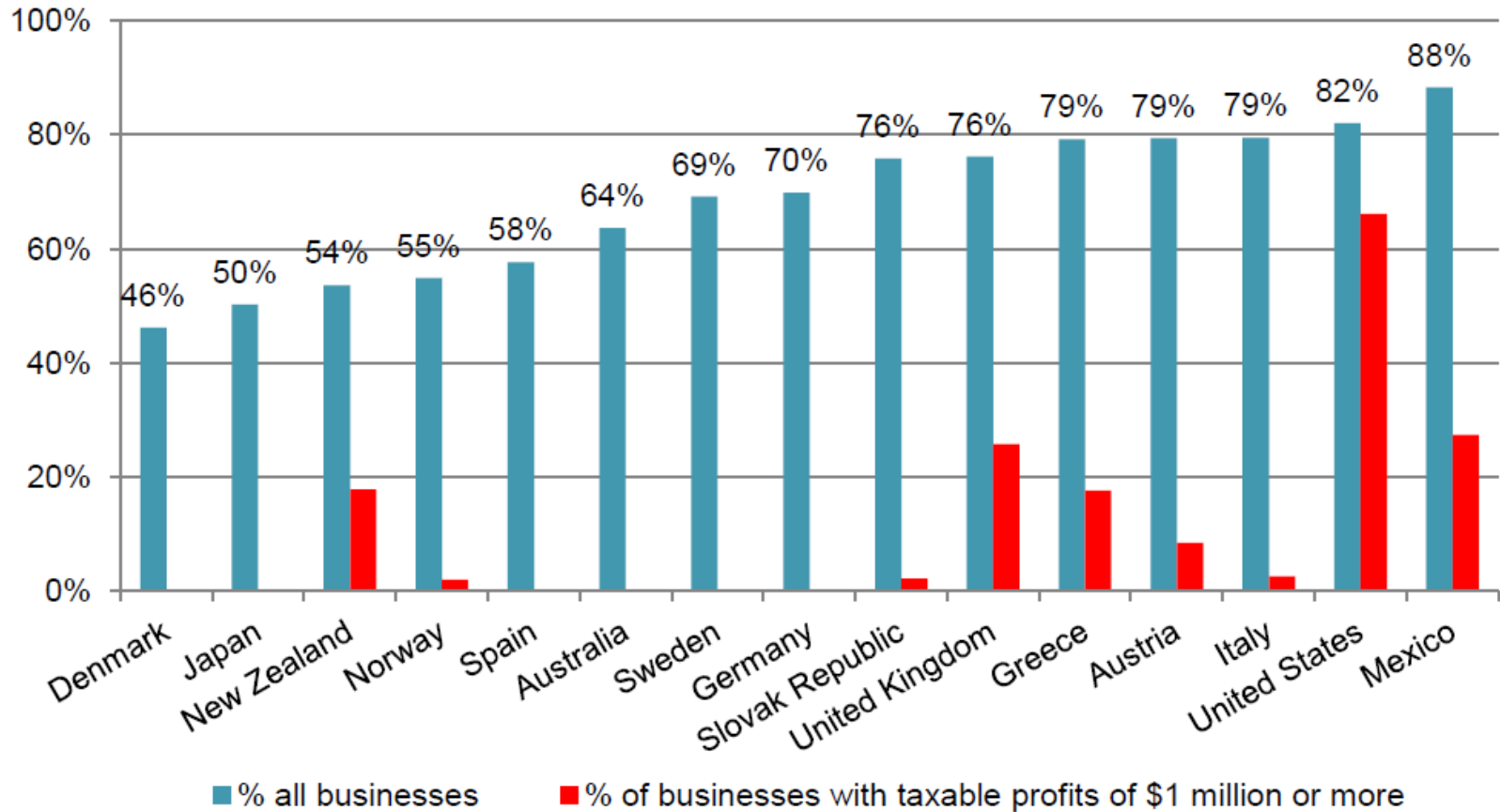


Top Tax Rate for Different Kinds of Income

Type of Reported Income	Prior Law
Wage income	44.6%
Corporate income with immediate distributions	51.3%
Pass-through income eligible for 199A	44.6%
Corporate income if defer distributions indefinitely	35%

Share of Businesses Taxed on a Pass-through Basis



Source: OECD (2007).

Top Tax Rate for Different Kinds of Income

Type of Reported Income	Prior Law	TCJA
Wage income	44.6%	40.8%
Corporate income with immediate distributions	51.3%	39.8%
Pass-through income eligible for 199A	44.6%	33.4%
Corporate income if defer distributions indefinitely	35%	21%