

Table T08-0077
Distribution of Tax Units with Business Income by Modified AGI, 2009 ¹

Modified Adjusted Gross Income (thousands of 2009 dollars) ²	All Tax Units		Tax Units with Business Income ³		Percent of Tax Units with Business Income ⁴				Business Income as Percent of Mod. AGI ⁴
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Greater than 0	Greater than 10% of MAGI	Greater than 25% of MAGI	Greater than 50% of MAGI	
Joint Tax Units									
0-50	21,642	36.4	6,271	29.5	29.0	22.6	17.8	13.0	16.9
50-100	19,531	32.8	6,625	31.1	33.9	17.8	10.6	5.3	8.1
100-200	13,385	22.5	5,231	24.6	39.1	17.6	10.5	5.9	8.7
200-500	3,434	5.8	1,972	9.3	57.4	32.8	24.2	16.1	20.0
500-1,000	604	1.0	459	2.2	76.1	48.1	37.7	27.2	29.4
1,000 or More	327	0.6	276	1.3	84.3	51.7	41.3	31.0	29.5
All	59,479	100.0	21,268	100.0	35.8	21.6	15.2	10.1	16.8
All Other Tax Units									
0-50	72,392	79.8	8,880	65.9	12.3	9.8	8.2	6.7	6.9
50-100	14,017	15.4	2,585	19.2	18.4	9.1	5.4	3.3	4.8
100-200	2,719	3.0	934	6.9	34.3	17.6	12.1	8.3	10.9
200-500	621	0.7	356	2.6	57.3	32.9	24.7	18.9	22.2
500-1,000	104	0.1	76	0.6	72.7	42.7	33.8	26.7	28.3
1,000 or More	66	0.1	54	0.4	81.5	48.5	39.3	31.0	30.5
All	90,762	100.0	13,468	100.0	14.8	11.0	8.9	7.2	10.7
All Tax Units									
0-50	94,034	62.6	15,151	43.6	16.1	12.7	10.4	8.1	9.6
50-100	33,548	22.3	9,210	26.5	27.5	14.2	8.4	4.5	6.8
100-200	16,104	10.7	6,165	17.7	38.3	17.6	10.8	6.3	9.1
200-500	4,055	2.7	2,328	6.7	57.4	32.8	24.3	16.5	20.3
500-1,000	708	0.5	535	1.5	75.6	47.3	37.2	27.1	29.2
1,000 or More	393	0.3	329	0.9	83.8	51.2	41.0	31.0	29.6
All	150,241	100.0	34,736	100.0	23.1	15.2	11.4	8.4	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Modified AGI is AGI less the investment interest expense deduction. Tax units with negative income are excluded from the lowest class but included in the totals.

(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.