

The PDF and Excel files contain an additional table showing information for tax units reporting net positive business income

Table T17-0077
Distribution of Tax Units with Business Income by Expanded Cash Income Percentile, 2017

Expanded Cash Income Percentile ¹	All Tax Units		Tax Units with Business Income ²			Percent of Tax Units with Business Income					Tax Units with Business Income		Business Income as Percentage of Total AGI
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Percent of Income Class	Less than 0	Greater than 0	Greater than 10% of AGI	Greater than 25% of AGI	Greater than 50% of AGI	Amount (\$Billions)	Average (\$)	
Lowest Quintile	48,560	27.8	6,430	16.9	13.2	1.5	11.7	11.0	10.3	9.4	44.1	6,850	13.3
Second Quintile	38,510	22.0	5,470	14.4	14.2	3.3	10.9	9.2	7.9	6.7	48.9	8,940	6.2
Middle Quintile	34,010	19.4	6,650	17.5	19.5	6.7	12.8	8.7	6.4	4.2	52.0	7,830	3.5
Fourth Quintile	28,660	16.4	8,060	21.2	28.1	11.0	17.1	8.7	5.8	3.5	70.4	8,740	3.0
Top Quintile	24,130	13.8	10,490	27.6	43.5	15.4	28.0	15.7	11.2	7.0	830.4	79,170	13.3
All	174,990	100.0	38,030	100.0	0.2	6.8	14.9	10.7	8.7	6.7	971.0	25,530	8.8
Addendum													
80-90	12,380	7.1	4,460	11.7	36.1	14.0	22.1	11.2	7.5	4.4	69.5	15,580	4.3
90-95	5,990	3.4	2,560	6.7	42.8	16.0	26.8	14.4	9.4	5.8	64.9	25,340	5.9
95-99	4,630	2.6	2,600	6.8	56.3	18.1	38.2	23.5	17.7	11.0	188.4	72,350	12.6
Top 1 Percent	1,140	0.7	860	2.3	75.2	17.2	58.1	39.8	33.4	25.3	507.5	592,230	24.9
Top 0.1 Percent	120	0.1	100	0.3	88.1	24.0	64.1	43.9	37.1	24.8	251.9	2,460,140	24.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Note: Calendar year. Baseline is current law. Tax units that are dependents of other tax units are excluded from the analysis.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2017 dollars): 20% \$24,900; 40% \$48,300; 60% \$85,600; 80% \$149,600; 90% \$217,200; 95% \$309,900; 99% \$726,100; 99.9% \$3,0734,00. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Includes all tax units reporting non-zero business income. Business income includes income or loss from a) non-farm sole proprietors (Schedule C); b) farming (Schedule F); c) rental real estate (Schedule E Part I); d) partnerships (Schedule E Part II); and e) S corporations (Schedule E Part II).