

**Table T09-0121**  
**Distribution of Tax Units with Small Business Income, by Cash Income Percentile, 2009<sup>1</sup>**

Cash Income Percentile	All Tax Units		Tax Units with Small Business Income <sup>2</sup>		Percent of Tax Units with Small Business Income <sup>3</sup>				Small Business Income as Percent of AGI <sup>3</sup>
	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	
<b>Lowest Quintile</b>	39,087	26.0	5,400	15.5	13.8	12.5	11.4	10.1	17.5
<b>Second Quintile</b>	32,954	21.9	5,357	15.4	16.3	12.8	10.3	7.9	9.6
<b>Middle Quintile</b>	30,077	20.0	6,115	17.6	20.3	13.2	9.0	5.8	7.2
<b>Fourth Quintile</b>	25,155	16.7	7,345	21.1	29.2	15.0	9.0	4.9	7.0
<b>Top Quintile</b>	22,284	14.8	9,895	28.5	44.4	22.6	15.1	9.7	19.1
<b>All</b>	150,241	100.0	34,736	100.0	23.1	15.0	11.2	8.2	14.8
<b>Addendum</b>									
<b>80-90</b>	11,263	7.5	4,055	11.7	36.0	16.9	10.1	5.8	8.2
<b>90-95</b>	5,437	3.6	2,394	6.9	44.0	20.7	13.6	8.4	11.0
<b>95-99</b>	4,454	3.0	2,575	7.4	57.8	33.1	24.4	16.7	21.3
<b>Top 1 Percent</b>	1,016	0.7	771	2.2	75.8	46.0	35.7	26.3	31.5
<b>Top 0.1 Percent</b>	114	0.1	101	0.3	88.3	48.8	37.5	27.6	28.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Tax units that are dependents of other tax units are excluded from the analysis. Tax units with negative cash income are not included in the lowest income category but are included in the totals. For percentile breaks for 2009 see: <http://taxpolicycenter.org/numbers/displayatab.cfm?Docid=1842>

(2) Includes all tax units reporting a net gain or loss on Schedules C, E, or F.

(3) Small business income is defined as the sum of the absolute values of the gains or losses reported on Schedules C, E, and F.