

Table T09-0120
Distribution of Tax Units with Small Business Income, by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2009 dollars)	All Tax Units		Tax Units with Small Business Income ²		Percent of Tax Units with Small Business Income ³				Small Business Income as Percent of AGI ³
	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	
Less than 10	16,603	11.1	2,132	6.1	12.8	11.8	11.0	10.0	21.9
10-20	23,790	15.8	3,463	10.0	14.6	13.0	11.7	10.1	16.1
20-30	19,237	12.8	3,014	8.7	15.7	12.6	10.4	8.2	10.1
30-40	14,438	9.6	2,505	7.2	17.3	13.0	10.1	7.2	8.7
40-50	11,679	7.8	2,140	6.2	18.3	12.4	8.9	6.2	7.4
50-75	21,675	14.4	5,042	14.5	23.3	14.0	8.9	5.4	7.1
75-100	14,182	9.4	4,084	11.8	28.8	14.9	8.8	4.7	6.8
100-200	20,484	13.6	7,430	21.4	36.3	16.9	10.3	5.9	8.4
200-500	5,911	3.9	3,139	9.0	53.1	29.4	21.2	14.0	18.3
500-1,000	1,021	0.7	729	2.1	71.4	43.4	33.1	24.0	29.0
More than 1,000	537	0.4	435	1.3	81.0	48.5	37.9	28.2	29.8
All	150,241	100.0	34,736	100.0	23.1	15.0	11.2	8.2	14.8
Addendum									
100-250	23,104	15.4	8,646	24.9	37.4	17.7	11.0	6.3	9.2
250-500	3,290	2.2	1,922	5.5	58.4	33.8	25.1	17.0	21.2

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.

(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.