

Table T09-0425
Distribution of Tax Units with Business Income, by Modified Adjusted Gross Income Level, 2011 ¹

Married Filing Joint Tax Units									
Modified Adjusted Gross Income (thousands of current dollars)	All Tax Units		Tax Units with Business Income ²		Percent of Tax Units with Business Income That Is: ³				Business Income as Percent of AGI
	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 30	16,489	27.1	4,458	20.5	27.0	22.6	19.1	15.1	24.0
30-50	8,045	13.2	2,796	12.8	34.7	23.8	16.4	9.9	13.7
50-75	10,211	16.8	3,598	16.5	35.2	18.9	10.8	5.4	8.6
75-100	9,566	15.7	3,154	14.5	33.0	14.7	8.0	3.8	6.5
100-250	12,696	20.9	5,118	23.5	40.3	17.4	10.4	6.0	8.9
250-500	2,089	3.4	1,303	6.0	62.4	35.7	26.3	17.1	20.5
500-750	287	0.5	212	1.0	73.7	46.0	35.0	23.9	27.1
750-900	135	0.2	104	0.5	76.4	47.9	38.1	27.5	28.9
900-1,000	66	0.1	53	0.2	80.7	50.8	41.1	29.5	31.4
More than 1,000	245	0.4	205	0.9	83.6	53.0	42.9	32.1	31.0
All	60,792	100.0	21,762	100.0	35.8	21.5	15.2	10.3	16.3

Other Tax Units ⁴									
Modified Adjusted Gross Income (thousands of current dollars)	All Tax Units		Tax Units with Business Income ²		Percent of Tax Units with Business Income That Is: ³				Business Income as Percent of AGI
	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 30	59,638	63.1	7,636	53.5	12.8	10.8	9.5	8.0	9.0
30-50	17,731	18.7	2,066	14.5	11.6	6.7	4.4	2.7	3.8
50-75	9,419	10.0	1,609	11.3	17.1	8.0	4.5	2.6	4.0
75-100	3,460	3.7	757	5.3	21.9	9.8	5.3	3.1	5.0
100-250	2,347	2.5	836	5.9	35.6	17.2	12.2	8.0	10.9
250-400	285	0.3	167	1.2	58.6	31.2	22.5	16.3	19.0
400-500	91	0.1	59	0.4	64.8	39.5	35.4	27.8	28.5
More than 500	133	0.1	102	0.7	76.7	47.9	38.6	30.0	33.0
All	94,576	100.0	14,264	100.0	15.1	10.9	9.0	7.3	10.4

ADDENDUM**All Tax Units Potentially****Subject to Health Surcharge ⁵**

378	0.2	307	0.9	81.1	51.2	41.4	31.4	31.5
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Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Tax units that are dependents of other tax units are excluded from the analysis. Tax units with negative cash income are excluded from the lowest income category but are included in the totals. Modified adjusted gross income is adjusted gross income less any investment interest deduction.

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

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

(4) Include those filing single, head of household and married filing separately.

(5) The surcharge applies to nominal modified AGI between above \$1,000,000 for married couples filing jointly and \$500,000 for all others.