

Table T11-0150
Distribution of Tax Units with Business Income by Statutory Marginal Tax Rate, 2011¹

Statutory Marginal Income Tax Rate	All Tax Units		Tax Units with Business Income ²			Percent of Tax Units with Business Income					Tax Units with Business Income		Business Income as Percent of Total AGI of Bracket
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Percent of Bracket	Less than 0	Greater than 0	Greater than 10% of AGI	Greater than 25% of AGI	Greater than 50% of AGI	Amount (\$Billions)	Average (\$)	
Non-filers	31,054	19.0	523	1.5	1.7	0.1	1.6	1.2	1.2	1.1	1	2,710	2.5
0%	30,075	18.4	9,053	26.3	30.1	10.3	19.8	18.3	16.8	14.6	-33	-3,641	-17.0
10%	24,562	15.0	4,804	14.0	19.6	6.8	12.8	9.5	7.2	5.2	23	4,732	3.8
15%	49,175	30.0	10,348	30.1	21.0	8.9	12.1	6.6	4.4	2.8	57	5,461	2.2
25%	21,795	13.3	5,868	17.1	26.9	10.8	16.2	8.2	5.5	3.4	92	15,689	4.1
26% (AMT)	1,707	1.0	836	2.4	48.9	18.7	30.2	15.7	11.2	7.3	14	16,817	3.1
28% (Regular)	2,443	1.5	930	2.7	38.1	11.6	26.5	17.5	13.6	8.9	40	43,090	10.1
28% (AMT)	2,418	1.5	1,556	4.5	64.3	13.9	50.4	34.3	27.4	19.6	217	139,211	19.5
33%	226	0.1	136	0.4	60.2	12.2	48.0	36.8	30.2	23.4	15	113,615	24.1
35%	413	0.3	339	1.0	82.2	10.9	71.2	58.8	53.0	44.5	334	985,962	44.1
All	163,869	100.0	34,393	100.0	21.0	7.6	13.3	9.2	7.3	5.6	760	22,106	9.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

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

(1) Statutory rate is based on taxable income net of capital gains and qualified dividends.

(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).