

Table T09-0168
Distribution of Tax Units with Small Business Income, by Cash Income Percentile, 2009¹

Cash Income Percentile	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
	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	
Lowest Quintile	37,410	24.8	6,312	17.5	16.9	15.3	13.9	12.1	18.1
Second Quintile	33,710	22.3	5,218	14.5	15.5	11.4	9.0	6.6	8.3
Middle Quintile	30,411	20.1	6,238	17.3	20.5	12.5	8.3	5.1	6.6
Fourth Quintile	26,011	17.2	7,376	20.5	28.4	13.8	7.9	4.2	6.1
Top Quintile	22,659	15.0	10,243	28.4	45.2	22.6	14.8	9.2	18.4
All	150,979	100.0	36,064	100.0	23.9	15.1	11.2	8.1	13.8
Addendum									
80-90	11,475	7.6	4,340	12.0	37.8	18.0	10.6	6.0	8.5
90-95	5,519	3.7	2,416	6.7	43.8	19.3	12.2	7.3	10.2
95-99	4,524	3.0	2,622	7.3	58.0	32.4	23.7	15.7	20.6
Top 1 Percent	1,142	0.8	865	2.4	75.7	45.7	34.6	24.9	31.6
Top 0.1 Percent	114	0.1	98	0.3	85.7	50.2	39.2	28.6	32.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(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. The breaks are (in 2009 dollars): 20% \$19,957, 40% \$37,919, 60% \$65,635, 80% \$111,847, 90% \$160,851, 95% \$224,521, 99% \$590,626, 99.9% \$2,706,133.

(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.