

Table T08-0164
Distribution of Tax Units with Business Income by Statutory Marginal Tax Rate
Assuming Extension and Indexation of the 2007 AMT Patch, 2009¹

Statutory Marginal Income Tax Rate	All Tax Units		Tax Units with Business Income ²		Percent of Tax Units with Business Income ³				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	
Non-filers	20,758	13.8	999	2.9	4.8	3.7	3.3	3.0	7.5
0%	23,434	15.6	6,960	20.0	29.7	28.6	26.0	22.8	62.7
10%	22,375	14.9	4,740	13.6	21.2	16.2	12.6	8.9	12.1
15%	49,522	33.0	11,024	31.7	22.3	12.5	7.8	4.5	6.9
25%	25,506	17.0	6,662	19.2	26.1	12.0	7.1	4.2	6.7
26% (AMT)	2,434	1.6	1,160	3.3	47.6	21.0	12.9	7.8	11.4
28% (Regular)	3,137	2.1	1,175	3.4	37.4	20.6	15.4	10.4	13.0
28% (AMT)	2,164	1.4	1,353	3.9	62.5	38.2	29.6	20.5	21.5
33%	335	0.2	206	0.6	61.7	46.3	38.0	29.9	31.6
35%	577	0.4	457	1.3	79.2	57.6	50.3	40.7	38.8
All	150,241	100.0	34,736	100.0	23.1	15.2	11.4	8.4	14.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Assumes extension and indexation of the 2007 AMT patch. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Includes all tax units reporting a gain or loss on one or more of 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.