

# **U.S. Sole Proprietorships: A Gender Comparison, 1985-2000**

A Working Paper by Dr. Ying Lowrey  
Office of Economic Research

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Small Business Administration Office of Advocacy  
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### Purpose

Using the 1985-2000 U.S. sole proprietorship database, tabulated by the Statistics of Income (SOI) Division of the Internal Revenue Service for Office of Advocacy of U.S. Small Business Administration (SBA), this study attempts to answer the following research questions: What are the growth patterns of male and female sole proprietorships? Is there any earning differential along gender lines? Is there any industrial gender segregation among business owners? The dataset provides unique information about U.S. sole proprietorship in terms of business size and owner's marital status within 10 industrial classifications, six broad industry categories, and the 10 most populous states. For a shorter version of the study, please visit <http://www.irs.gov/pub/irs-soi/00solprop.pdf>.

### Overall Findings

Between 1985 and 2000, female-owned sole proprietorships grew at a faster rate than those owned by men. Business earnings and activities are different among male and female business owners.

### Highlights

- About 73 percent of total U.S. firms operated as sole proprietorships in 1997. More than half of the total proprietors were “moonlighters” in 1999.
- Female-owned sole proprietorships grew much faster than their male-owned counterparts in terms of number of businesses, gross receipts, and net income. The growth rate of net income for all proprietors was higher than that of the number of businesses and gross receipts. The shares of female-owned sole proprietorships' receipts and net income in total were significantly smaller than their share of

the number of businesses.

- A higher proportion of male than female sole proprietors operate larger businesses; but a higher proportion of total gross receipts are more evenly distributed among medium-sized women-owned sole proprietorships.
- A higher proportion of female than male sole proprietors were not married. More and more female business owners became heads of households with dependents between 1985 and 2000.
- Gender segregation seemed to exist in the ten industrial classifications: “carpentering and floor contractor” and “miscellaneous special trade contractors” were dominated by male-operated sole proprietorships, while “beauty shops” and “child day care” were dominated by women. This segregation created a unique opportunity for sole proprietors' businesses to grow in their counterpart's territory.
- There was nearly the same proportion of male businesses as female businesses engaged in the same industry. Nearly two thirds of female sole proprietors were in the services industry. The highest growth for female businesses was in transportation, communications, and utilities; for male businesses it was in agricultural services, forestry, and fishing.
- Sole proprietorships have been more and more concentrated in large states since 1985. By 2000, about 55 percent of U.S. sole proprietorships were concentrated in the 10 most populous states, accounting for 63 percent of business receipts and 59 percent of net income. Among these 10, Florida was the most nurturing state for sole proprietorship business growth, followed by New York and North Carolina.

### Scope and Methodology

The 1985-2000 sole proprietorship data were compiled from tables provided to the Office of Advocacy

of the U.S. Small Business Administration (SBA) by the Statistics of Income Division (SOI) of the Internal Revenue Service under an interagency agreement.

The data were estimated from samples of individual tax returns with Schedule C's, the tax form used to report activity from a nonfarm sole proprietorship. SOI tabulates information from a stratified random sample of returns with Schedule C's each year and publishes an article about them in the summer issue of the Statistics of Income Bulletin. SOI tables provide detail by gender on the number of sole proprietorships, the size of the businesses, aggregate business receipts, and net income. These tables include:

- All sole proprietorships, sorted into 6 broad industry categories;
- All sole proprietorships, sorted into 7 gross receipts classes;
- All sole proprietorships, sorted into 7 net income classes;
- All sole proprietorships, sorted into 4 filing (marital) statuses;
- Sole proprietorships in the 10 most populous States; and
- Sole proprietorships engaged in the 10 major industrial activities.

This report was peer-reviewed consistent with Advocacy's data quality guidelines. More information on this process can be obtained by contacting the Director of Economic Research at [advocacy@sba.gov](mailto:advocacy@sba.gov) or (202) 205-6533.

## For More Information

The full text of this report and summaries of other studies performed under contract with the U.S. Small Business Administration's Office of Advocacy are available on the Internet at [www.sba.gov/advolresearch](http://www.sba.gov/advolresearch).

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# **U.S. Sole Proprietorships: A Gender Comparison, 1985-2000**

Ying Lowrey\*

## **Abstract**

This paper analyzes one of the best sets of small business data – 1985-2000 U.S. sole proprietorship data that Statistics of Income Division, Internal Revenue Service, produces for researchers. It explains the differences in business owners across the nation from 1985 to 2000 by looking into sole proprietorships by gender in general and by business size, owner's marital status, 10 industrial classifications, six broad industry categories, and the 10 most populous states in particular. This paper sheds new light on previous research puzzles such as firm-sensitivities and gender segregations in business activities and earnings, and the possible reason for certain existing gender differences. Women sole proprietors grew faster than men in terms of the number of businesses and net income during 1985-2000. Male sole proprietors were more firm size sensitive and disparate than women in business earnings. Gender segregation seemed to be clear when looking into industrial classifications but less so across six broad industry categories. Florida had the highest sole proprietorship growth between 1985 and 2000. A higher proportion of women than men sole proprietors bore the responsibility of taking care of their children. Lack of family support is a possible reason female sole proprietors earned less on average than their counterparts did during the same period. A set of micro data from SOI, rather than aggregated tabulations, might result in more robust findings.

## **Introduction**

“Gender” has been a popular field in all research spectrums. Most research in economics about gender has focused on the labor market, issues covering from wage differences to labor force participation. For instance, Blau and Kahn (1997) find that the log wage differential between males and females declined from 0.47 to 0.33 between 1979 and 1988. Altonji and Blank (1999) show the coexistence of an upward-sloped line of female labor force participation and a downward-sloped line of male labor force participation between 1950 and 1995. Oi and Idson (1999) demonstrate that the wage differences between men and women are firm size sensitive. In 1983, women's hourly wages were 76 percent of men's for firms with fewer than 25 employees, for firms with over 1000 employees it was 64 percent. The study also reveals significant differences among eight broad industrial sectors in terms of the ratio of women's to men's wages. Large firms in all sectors had wider gender wage gaps than that of small firms.

While these studies may provide useful parallels to gender differences among business owners, due to the limitations of data, there have been more anecdotal assumptions and claims than solid empirically tested facts on gender difference among them. Few articles on the subject exist in the academic research literature. Using a longitudinal study of a group of small businesses in

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\* Senior Economist, Office of Advocacy, U.S. Small Business Administration, 409 Third Street, SW, Washington, DC 20416, [ying.lowrey@sba.gov](mailto:ying.lowrey@sba.gov). Any opinions or conclusions provided here are my own and do not represent those of the Office of Advocacy or the SBA. I appreciate the professional cooperation from Statistics of Income Division, U.S. Internal Revenue Services for providing sole proprietorship data to my office under a long-term interagency contract. I would like to express my gratitude for the support of this paper from Office of Advocacy.

Indiana, Kalleberg and Leicht (1991) found that businesses headed by women were not more likely to go out of business, nor less successful, than those owned by men were. However, their conclusion was hampered by data limitations.<sup>1</sup> Using 1982 Characteristics of Business Owners survey data, Carrington and Troke (1995) find that small firms are highly segregated by sex. They also find substantial segregation of women into lower paying firms. Focusing on the dynamics of women sole proprietors, the Office of Advocacy of U.S. Small Business Administration (SBA) (2003) revealed that women have been a fast growing force in business and presented a list of facts that might explain successes of and barriers to women engaged in business. However, the limited analysis of the gender issue is only based on 1998 rather than longitudinal data.

Using the 1985 – 2000 U.S. sole proprietorship dataset, furnished annually to SBA by the Statistics of Income Division, U.S. Internal Revenue Service (SOI) under an interagency agreement, this paper attempts to answer several research questions. At the aggregate level, what are growth patterns between women and men sole proprietor? Are women sole proprietors as firm size sensitive as men? Is there industrial gender segregation among business owners? What are gender characteristics of business performances and activities? What are social or geographical elements that might influence the outcomes of business owners? The paper first provides background information about the role of sole proprietorship in the U.S. economy, and then follows with descriptions of sole proprietorships by business size, owner's marital status, 10 industrial classifications, six broad industrial categories, and the 10 most populous states. It summarizes major findings from the data set in the conclusion.

### Background Information

*About 73 percent of total U.S. business firms operated as sole proprietorships in 1997. In 1999, more than a half of total proprietors were “moonlighters.”*

A sole proprietorship is an unincorporated business with a single owner—the most commonly used legal form of ownership for new businesses. For tax purposes, the business's assets and liabilities belong directly to the business owner.<sup>2</sup> Tax liability is determined by the business owner's individual tax rate—no separate tax schedule applies. Simplicity is the advantage of this legal form of organization.

Sole proprietorships are great in number, small in size. Most U.S. firms (72.6 percent in 1997) and an even larger percentage of women-owned businesses (84.8 percent) operate as sole proprietorships (Table 1).<sup>3</sup> Most are small; the average dollar value of U.S. sole proprietorship gross receipts in 1997 (\$58,000) was lower than that of all other legal forms of organization. For

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<sup>1</sup> Their analysis was based on data collected annually over a three-year period from an initial group of 411 companies in three industries in South Central Indiana: computer sales & software, food & drink, and health.

<sup>2</sup> The identification with a single owner is what allows researchers to assign a gender to the sole proprietorship's ownership or operation; for larger businesses, this is more difficult. See the appendix.

<sup>3</sup> Note that for purposes of comparisons with other legal forms of organization, the data used are taken from the Census Bureau's Survey of Women-Owned Business Enterprises. The numbers and shares differ somewhat from Internal Revenue Service data used elsewhere in this report due to differences in definitions. See the appendix for a more detailed description.

instance, it was one hundredth of the gross receipts of corporations and one tenth of that of partnerships. The figure for those owned by women was even lower, \$31,000 on average.

Legal Form of Organization	All U.S. Firms			Women-Owned Firms			Men-Owned Firms and Other Firms**		
	Firms		Average Receipts (\$1,000)	Firms		Average Receipts (\$1,000)	Firms		Average Receipts (\$1,000)
	Number	Percent		Number	Percent		Number	Percent	
U.S. Total	20,821,934	100	891	5,417,034	100	151	15,404,900	100	1,151
C Corporations	2,390,478	11.5	5,811	314,659	5.8	1,166	2,075,819	13.5	6,516
Subchapter S Corporations	1,979,425	9.5	1,504	335,619	6.2	814	1,643,806	10.7	1,645
Sole Proprietorships	15,122,882	72.6	58	4,595,571	84.8	31	10,527,311	68.3	69
Partnerships	1,226,455	5.9	507	166,027	3.1	191	1,060,428	6.9	556
Other*	102,694	0.5	1,853	5,176	0.1	1,029	97,518	0.6	1,897

\* "Other" includes cooperatives, receiverships, estates, and businesses classified as unknown legal forms of organization.  
 \*\* "Other Firms" include equally male-/female-owned, and publicly held, foreign-owned and nonprofit firms.  
 Notes: Receipts are average business receipts per firm in 1997. Because of differences in data sources and definitions, figures in this table differ from those based on Internal Revenue Service data. For a detailed explanation of differences, see the appendix.  
 Sources: Survey of Women-Owned Business Enterprises, 1997.

More than 50 percent of sole proprietors are simultaneously salary and wage earners, as shown in Table 2. As moonlighters, their major source of income was from their paid jobs. While male sole proprietors earned an average \$43,022 in salary or wages and \$ 7,863 in sole proprietorship net income in 1999, their female counterpart made half of that, \$21,830 and \$3,905 respectively. Female sole proprietors who did not earn salaries or wages made an average net income \$11,927, 48.62 percent of that of their male counterparts.

Table 2-Sole Proprietors' Income, Tax Year 1999

**All Sole Proprietors**

Gender	Number	Salaries and Wages (\$1,000)	Schedule C Net Income/Loss (\$1,000)
Total	18,596,656	329,677,806	240,395,320
Male	11,482,121	249,841,272	184,876,821
Female	7,114,535	79,836,534	55,518,499

**Salary and Wage Earning Sole Proprietors**

Gender	Number	Salaries and Wages (\$1,000)	Schedule C Net Income/Loss (\$1,000)	Percent of Total	Average Salaries and Wages	Average Schedule C Net Income
Total	9,464,539	329,677,806	59,947,540	50.89%	\$ 34,833	\$ 6,334
Male	5,807,339	249,841,272	45,664,773	50.58%	\$ 43,022	\$ 7,863
Female	3,657,200	79,836,534	14,282,767	51.40%	\$ 21,830	\$ 3,905
Female to Male Ratio of Sole Proprietors					<b>50.74%</b>	<b>49.67%</b>

**Non-Salary and Wage Earning Sole Proprietors**

Gender	Number	Salaries and Wages (\$1,000)	Schedule C Net Income/Loss (\$1,000)	Percent of Total	Average Schedule C Net Income
Total	9,132,117	0	180,447,780	49.11%	\$ 19,760
Male	5,674,782	0	139,212,048	49.42%	\$ 24,532
Female	3,457,336	0	41,235,731	48.60%	\$ 11,927
Female to Male Ratio of Sole Proprietors					<b>48.62%</b>

Data Source: Division of Statistics of Income, U.S. Department of the Treasury, Internal Revenue Service. The data are collected from Schedule C matched with Form W-2 based on tax year 1999.

**Overall Growth and Gender Makeup of Sole Proprietorships**

*Female sole proprietorships grew much faster than male sole proprietors did in terms of the number of businesses, gross receipts, and net income. The growth rate of net income of all proprietors was higher than that of the number of businesses and gross receipts. The shares of female sole proprietors' receipts and net income were significantly smaller than their share of the number of businesses.*

Table 3 provides the growth rate and gender makeup of the number of businesses, gross receipts and net income of sole proprietors from 1985 through 2000. U.S. sole proprietorships grew 49.37 percent between 1985 and 2000. The growth rate for female sole proprietors (81.54 percent) was more than twice that of men (38.86 percent). Within those 16 years, net income growth rates of each group were much higher than the rates for business receipts. For female sole proprietors, net income in 2000 was more than 166 percent of that in 1985. During the same time, the number of male and female jointly operated sole proprietorships fell 39.91 percent and their business receipts declined 24.72 percent.

Table 3- Growth Rate and Gender Makeup of Non-farm Sole Proprietors by Number of Businesses, Business Receipts and Net Income, Tax Years 1985-2000				
	Total	Male	Female	Male & Female
Overall Growth Rate 1985-2000 (%)				
Number of Businesses	49.37	38.86	81.54	-39.91
Business Receipts	29.71	25.18	76.39	-24.72
Business Net Income	87.03	73.12	166.35	14.30
Average Annual Growth Rate (%)				
Number of Businesses	2.72	2.22	4.08	-1.93
Business Receipts	1.79	1.55	3.96	0.17
Business Net Income	4.40	3.88	6.92	12.32
Average Annual Makeup (%)				
Number of Businesses	100	64	34	2
Business Receipts	100	81	15	3
Business Net Income	100	80	19	1
Note: All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product (GDP). Data Source: Tables A.				

In terms of annual growth rates, female sole proprietors also outperformed the other two groups, their number of businesses grew 4.08 percent annually on average, gross receipts grew 3.96 percent, and net income grew at an average annual rate of 6.92 percent. Despite the near two percent average annual decline in the number of male and female jointly operated sole proprietorships, their business receipts grew an average 0.17 per year and their net income grew at an annual 12.32 percent rate.

The proportion of female sole proprietors increased, from less than 31 percent in 1985 to more than 37 percent in 2000. In 1985, the share of male sole proprietors was 65.9 percent and male and female jointly operated sole proprietorship was 3.3 percent. By 2000, those two numbers fell to 61.3 percent and 1.3 percent, respectively.

The average makeup calculated on an annual basis indicates that male sole proprietors had 64 percent of the total number of businesses, accounted for 81 percent of total receipts and 80 percent of net income between 1985 and 2000. Female sole proprietors had 34 percent of the total number of businesses, 15 percent of receipts, and 19 percent of net income. The remainder (two, three, and one percent) went to male and female jointly operated sole proprietorships.

### Size of Business

*A higher proportion of men than women sole proprietors operate larger businesses, but total gross receipts are more evenly distributed among women sole proprietors with medium-sized businesses*

The sizes of sole proprietors' businesses were measured in two ways:

- Proprietors' gross receipts, with seven categories ranging from under \$5,000 to \$200,000 and over (Tables A.1 to A.7 and Chart 1).



- Proprietors' net income, with seven categories ranging from under \$0 to \$100,000 and over (Tables B.1 to B.5 and Chart 2).<sup>4</sup>

The number, gross receipts, and net income of sole proprietorships were recorded for both business size measures. These data can be used to determine the income spread among sole proprietorships and can help provide a snapshot of the sole proprietorships more likely to be operating as full-time businesses.

Between 1985 and 2000, an average of 29.16 percent of male sole proprietors had annual sales below \$5,000 and accounted for 0.83 percent, on average, of all male sole proprietors' gross receipts (Table 4). More female sole proprietors—41.01 percent on average—were in this size group and accounted for 3.31 percent of female proprietors' total gross receipts.

Another 44.22 percent of male sole proprietors were in the next three receipts size categories. They accounted for 12.87 percent of receipts, on average, over the 1985-2000 period. Those two numbers for female sole proprietors were 44.87 and 29.27 percent (Table 4).

The next two groups made up 18.90 percent of male and 11.08 percent of sole proprietors and accounted for 27.12 percent and 32.38 percent of their gross receipts, respectively. The men and women proprietors in these two groups constituted an upper-middle class and were likely to be operating their sole proprietorships business on a full-time basis.

At the higher end of business size group, an average of 7.72 percent of male sole proprietors made more than \$200,000 annually, and they accounted for 59.19 percent of male gross receipts each year. Those two figures for the largest of female sole proprietorships were 3.04 percent and 35.04 percent.

All standard deviations for the average numbers in Table 4 are relatively small. Those small standard deviations imply that the average makeup of each size group, in terms of the number of business and gross receipts, have been quite consistent between 1985 and 2000.

As indicated by Chart 1 and Chart 2, a higher proportion of women sole proprietors fell into the smaller size categories than their male counterparts. However, a higher proportion of total gross receipts was distributed among medium-sized (between \$25,000 and under \$200,000) women sole proprietors. In contrast, receipts are less evenly distributed among male sole proprietors. Less than eight percent of the largest male sole proprietors earned almost 60 percent of total gross receipts while the remaining 92 percent of male sole proprietors earned about 41 percent of total gross receipts.

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<sup>4</sup> "Gross receipts" is a measure of gross sales or receipts to the business before expenses or deductions; net income reflects total business income less expenses. The explanation of business size sorted by net income is omitted in this report due to significant inconsistency in the data. The cause of the inconsistency might be sampling error. Business size data sorted by net income is provided at the end of text.

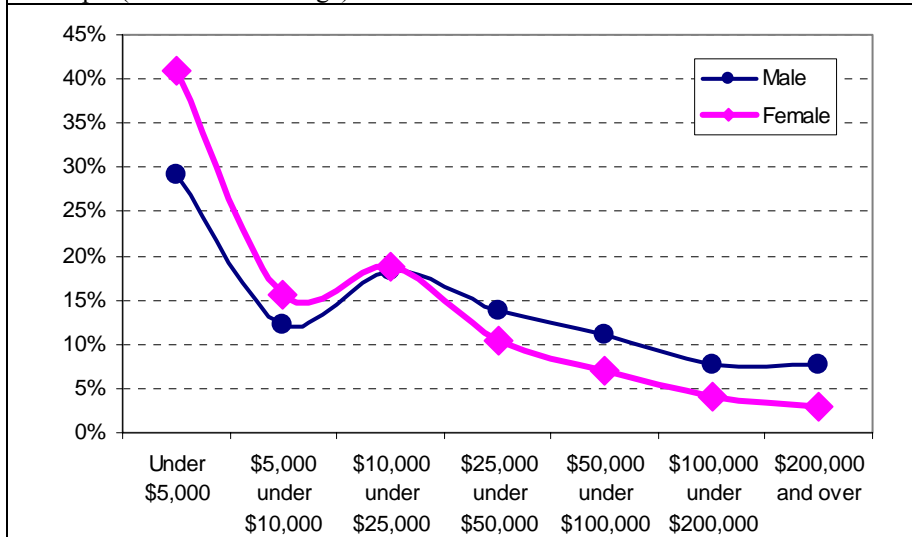
Table 4-Distribution of Non-farm Sole Proprietors by Receipts and Gender of Owners, Tax Years 1985-2000.

Item	Business Receipts						
	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over
<b>All Businesses</b>							
Number of Businesses	33.29%	13.26%	18.42%	12.57%	9.72%	6.56%	6.18%
Business Receipts	1.21%	1.80%	5.49%	7.99%	12.08%	15.79%	55.65%
<b>Male Sole Proprietors</b>							
Number of Businesses	29.16%	12.14%	18.39%	13.69%	11.12%	7.78%	7.72%
Business Receipts	0.83%	1.31%	4.42%	7.14%	11.46%	15.66%	59.19%
<b>Female Sole Proprietors</b>							
Number of Businesses	41.01%	15.68%	18.68%	10.51%	6.97%	4.11%	3.04%
Business Receipts	3.31%	4.63%	11.62%	13.02%	15.80%	16.58%	35.04%
<b>Male and Female Jointly Owned Businesses</b>							
Number of Businesses	33.04%	8.34%	15.36%	12.22%	11.58%	9.21%	10.24%
Business Receipts	0.64%	0.76%	3.22%	5.40%	10.15%	15.40%	64.42%

Note: All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product (GDP).

Source: Tables A

Chart 1-Composition of the Gender Distribution of Sole Proprietorships by Receipts (1985-2000 Average)



Data Source: Table 4.

Chart 2-Gender Distribution of Sole Proprietorships by Receipts (1985-2000 Average)

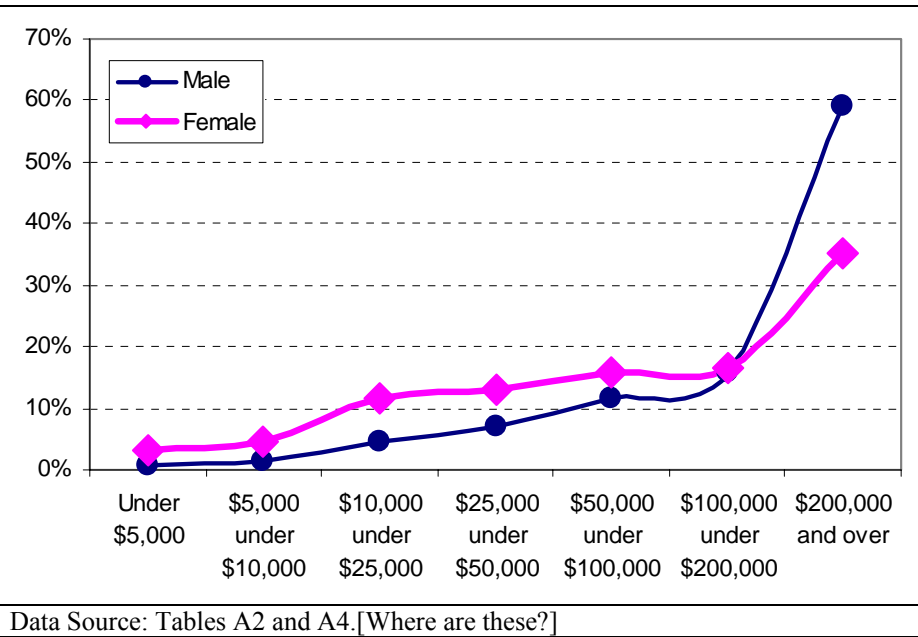
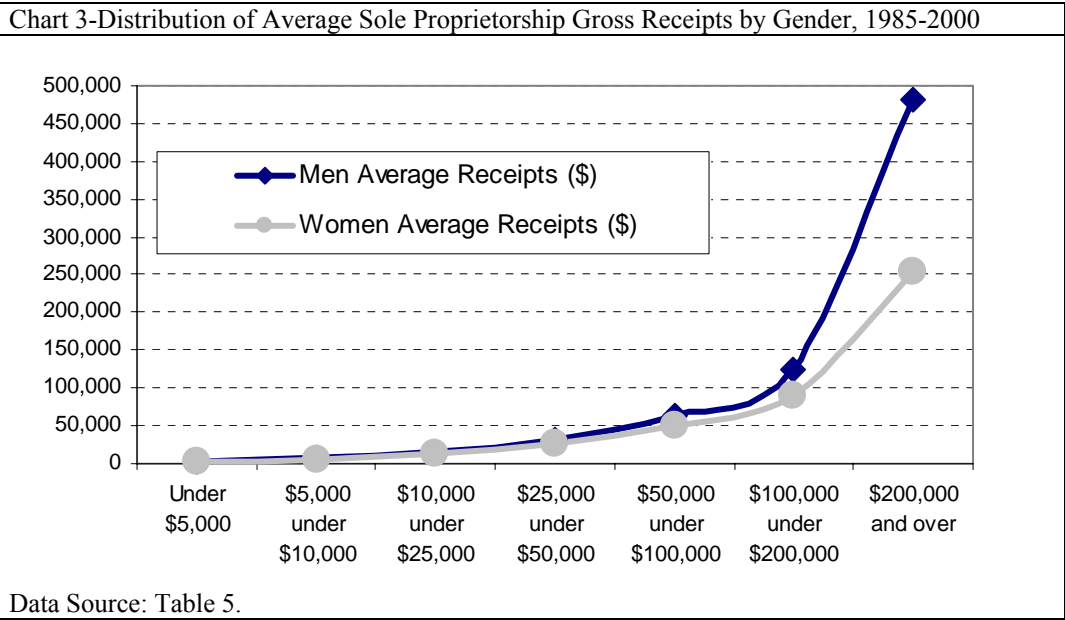


Table 5-Average, Standard Deviation and Coefficient of Variation of Gross Receipts of Non-farm Sole Proprietorships by Receipts and By Gender, Tax Years 1985- 2000

Item	Receipts							
	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
<b>All Business</b>								
Average (\$)	1,755	6,587	14,455	30,846	60,532	117,365	442,442	48,778
Standard Deviation (\$)	51	99	156	398	875	1,455	35,559	4,051
Coefficient of Variation (%)	2.91	1.50	1.08	1.29	1.45	1.24	8.04	8.30
<b>Male Sole Proprietors</b>								
Average (\$)	1,760	6,671	14,899	32,300	64,010	125,137	480,891	62,239
Standard Deviation (\$)	72	96	179	348	745	1,853	43,045	4,534
Coefficient of Variation (%)	4.09	1.44	1.20	1.08	1.16	1.48	8.95	7.28
<b>Female Sole Proprietors</b>								
Average (\$)	1,767	6,463	13,597	27,145	49,710	88,782	254,472	21,919
Standard Deviation (\$)	59	125	238	821	1,845	4,001	23,583	1,144
Coefficient of Variation (%)	3.34	1.93	1.75	3.02	3.71	4.51	9.27	5.22
<b>Male and female Jointly Owned Businesses</b>								
Average (\$)	1,381	6,576	14,983	31,769	63,036	121,828	455,662	72,487
Standard Deviation (\$)	245	409	982	2,797	3,338	9,025	33,319	8,576
Coefficient of Variation (%)	17.74	6.22	6.55	8.80	5.30	7.41	7.31	11.83

Note: All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product (GDP). Standard Deviation (SD) is a measure of how widely values are dispersed from the average value. It can be used here as an indicator of the consistency of the data in each size group between 1985 and 2000. A smaller SD indicates the data to be more consistent. Coefficient of Variation is the ratio of the standard deviation to the average expressed as a percent, used in this table to measure the relative variability of the gross receipts per sole proprietorship in each size group. A smaller Coefficient of Variation of a variable implies the variable to be relatively more consistent.



**Table 6-Non-farm Sole Proprietorship Average Annual Growth Rates by Receipts and Gender, 1985-2000**

Item	Size of Business Receipts							Total
	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	
<b>All Businesses</b>								
Number of Businesses	3.80%	2.97%	2.88%	2.84%	1.65%	0.97%	0.11%	2.72%
Business Receipts	3.05%	2.85%	2.88%	2.79%	1.60%	1.14%	1.80%	1.79%
<b>Male Sole Proprietors</b>								
Number of Businesses	3.51%	2.58%	2.32%	2.71%	1.22%	0.51%	-0.10%	2.22%
Business Receipts	2.36%	2.45%	2.30%	2.59%	1.28%	0.68%	1.75%	1.55%
<b>Female Sole Proprietors</b>								
Number of Businesses	4.59%	3.96%	4.31%	3.82%	3.83%	3.08%	2.45%	4.08%
Business Receipts	4.40%	3.83%	4.53%	4.16%	3.93%	3.92%	4.16%	3.96%
<b>Male and female Jointly Owned Businesses</b>								
Number of Businesses	-2.29%	5.54%	-0.75%	0.71%	3.48%	3.72%	-0.23%	-1.93%
Business Receipts	-2.30%	4.87%	-1.21%	-0.07%	4.04%	2.86%	0.77%	0.17%

Note: All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product (GDP).

Source: Division of Statistics of Income, U.S. Department of the Treasury, Internal Revenue Service, see Tables A

Table 5 shows the smallest male and female sole proprietor (receipts under \$5,000) made about \$1,700 in annual average gross receipts between 1985 and 2000. Disparities showed up when looking into larger businesses. The coefficients of variation in the table indicate that not only did male sole proprietors take in more receipts; they also consistently took in higher than women sole proprietors.

Chart 3 further shows that differences in income distribution between genders among the smallest firms are not as great as differences among larger sole proprietorships. For example, for the group taking in more than \$200,000 annually in gross receipts, female sole proprietors earned an average of \$254,472 while male sole proprietors earned nearly double that amount, with an average of \$480,891 in receipts.

Table 6 demonstrates that women sole proprietors grew faster than their male counterparts at every receipt level during 1985-2000, and those in the highest receipt group grew the most. Women sole proprietors with receipts of \$200,000 or more grew on average 2.45 percent in the number of businesses and 4.16 percent in receipts between 1985 and 2000. The number of male sole proprietors in the same category dropped 0.1 percent on average and their gross receipts grew 1.75 percent on average during the same period.

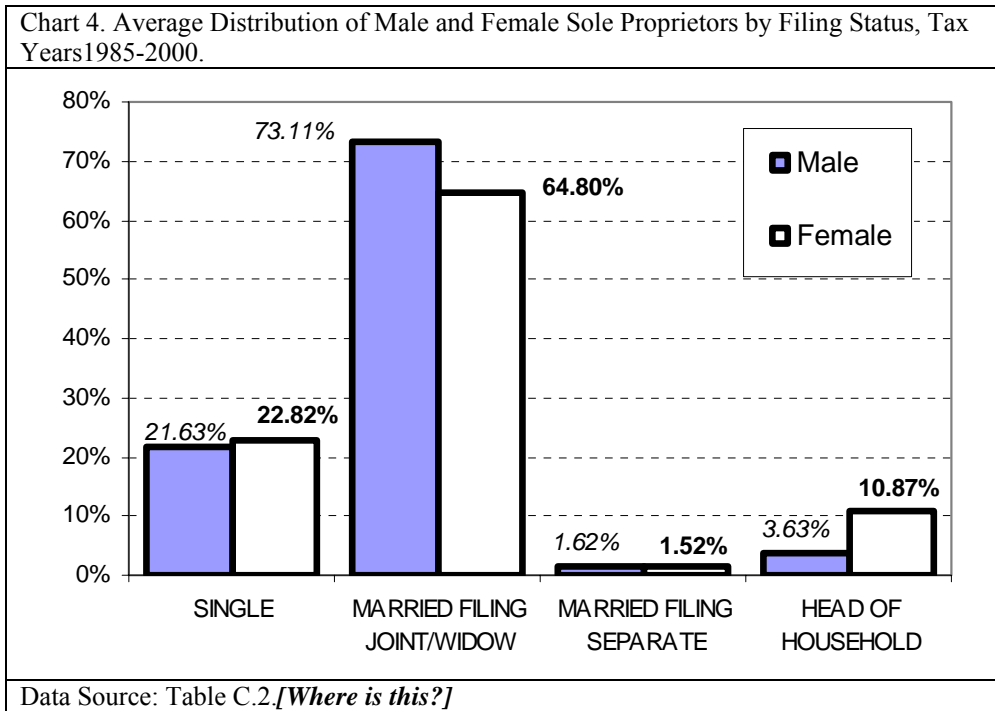
### Marital Status

*A higher proportion of women than men sole proprietors were not married. More women business owners became heads of households with dependents during 1985-2000.*

Taxpayers may claim one of four marital status categories on their tax returns (Tables C1 through C6). Married couples filing jointly accounted for, on average, 73.11 percent of the tax returns of men, and 64.80 percent of women sole proprietors over the 1985-2000 period (Chart 4).<sup>5</sup> The remaining sole proprietorship returns were filed by single men (21.63 percent) and women (22.81 percent); head of household, defined as unmarried individuals with dependents, 3.63 percent for men and 10.87 percent for women; and married couples filing separately were 1.62 percent for men and 1.52 percent for women.

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<sup>5</sup> This filing status also includes a small number of widows and widowers, who may use this status for two years after their spouse passed away.



The percentage of male sole proprietors that were married and filed their income tax returns jointly declined from 78 percent in 1985 to 69 percent in 2000. Those two numbers for women were 70 percent and 59 percent.<sup>6</sup> The share of gross receipts also dropped over the period from 85 percent to 77 percent for men; and from 70 percent to 62 percent for women. The net income share declined from 85 percent to 79 percent for men and from 67 percent to 59 percent for women (Tables C).

The share of male sole proprietors filing as unmarried heads of household with dependents increased from two percent to six percent between 1985 and 2000, with concomitant growth in their receipts (from two percent to four percent) and net income (similarly from two percent to four percent). Unmarried women sole proprietors with dependents grew from eight percent in 1985 to 15 percent in 2000. Their gross receipts increased from nine percent to 12 percent and net income from 11 percent to 16 percent.

Excluding single male and female sole proprietors of which there seems to be at about equal proportion of 24 percent in 2000, unmarried men sole proprietors with family responsibilities whether they filed as heads of households or married but filing separately, shared about 7 percent of total male sole proprietors number. This number was more than double - 16 percent - for women. Table 7 presents the average gross receipts and net income of sole proprietors sorted by their marital status. Women proprietors as head of households had receipts that were less than half of that as men with the same filing status; and they had an average net income of little more than \$7,000, nearly \$3,000 less than their male counterparts did.

<sup>6</sup> Reasons for the changing patterns in the marital status of women sole proprietors would require further study. The changes may reflect changes in U.S. society overall, and/or changes in the economic situations of women who choose to become sole proprietors.

Table 7-Sole Proprietorship Average Gross Receipts and Net Income by Tax Filing Status of Business Owner, Tax Year 2000				
Gender	Single	Married Filing Jointly	Married Filing Separately	Head Of Household
<b>Business Gross Receipts</b>				
Men	\$ 49,837	\$ 74,387	\$ 85,253	\$ 45,539
Women	\$ 22,646	\$ 25,298	\$ 36,469	\$ 20,410
<b>Business Net Income</b>				
Men	\$ 8,796	\$ 15,316	\$ 15,341	\$ 9,778
Women	\$ 6,080	\$ 6,544	\$ 10,432	\$ 7,011
Data Source: Tables C				

## Industrial Sectors

*Gender segregation seemed to exist in ten industrial sectors: male sole proprietors dominated “carpentering, floor contractor and miscellaneous special trade contractors,” while “beauty shops” and “child day care” were women’s territories. This segregation created a unique opportunity for sole proprietors’ businesses to grow in their gender counterpart’s territory.*

Table 8 shows that more than half (51.9 percent on average) of female sole proprietors were concentrated in ten industrial sectors over 1985-2000, while only 28.4 percent of male sole proprietors were located in those ten sectors. These sectors included Carpentering and Floor Contractors, Miscellaneous Specialty Trade Contractors, Sales By Door-To-Door, etc., Real Estate Agents and Brokers, Beauty Shops, Miscellaneous Personal Services, Janitorial and Related Services to Buildings, Other Business Services, Child Day Care, and Consulting and Research. Women sole proprietors in those sectors made 31.8 percent of total female sole proprietorship receipts and 50.3 percent of net income. Those two numbers for men were 14.1 percent and 23.1 percent. In contrast to women, Table 8 also indicates that the share of male sole proprietors in those ten areas increased during the period.

Chart 5 indicates strong gender segregation in the ten industrial sectors. Male sole proprietors dominated Carpentering and Floor Contractors and Miscellaneous Special Trade Contractors, while Beauty Shops and Child Day Care were women’s territories. The most concentrated activity for women (19.79 percent) was in Door-to-Door Sales, followed by Child Day Care (16.78 percent), Other Business Services (14.91 percent), Miscellaneous Personal Services (13.74 percent), Real Estate Agents and Brokers (13.52 percent), Beauty Shops (11.60 percent), Janitorial and Related Services (7.91 percent), Consulting and Research (6.61 percent), Miscellaneous Specialty Trade Contractors (0.61 percent), and Carpentering and Floor Contractors (0.38 percent).

Table 8-Percent of Sole Proprietors Engaged in 10 Industrial Sectors by Receipts, Net Income, and Gender of Owner, 1985-2000.

Year	Number of Businesses				Gross Receipts				Net Income			
	Total	Male	Female	Joint Male and Female	Total	Male	Female	Joint Male and Female	Total	Male	Female	Joint Male and Female
1985	32.5	24.1	51.1	25.9	10.1	8.4	22.2	6.1	24.3	19.6	49.1	21.7
1986	32.4	24.0	51.0	23.1	11.6	9.4	25.6	9.7	24.8	18.9	57.9	11.4
1987	32.1	24.7	48.4	21.5	11.7	9.7	25.1	6.2	23.6	18.5	49.2	11.5
1988	31.7	24.0	48.6	24.2	11.4	9.2	26.6	6.7	21.5	16.5	46.7	23.6
1989	37.8	29.4	55.3	30.7	15.0	13.0	29.9	7.9	29.0	24.4	52.7	18.5
1990	37.8	29.7	54.0	26.8	15.9	13.6	29.0	12.8	27.8	23.7	48.3	26.3
1991	37.2	28.9	53.5	28.7	15.4	13.0	29.4	9.7	26.5	22.1	46.6	17.7
1992	37.6	30.1	52.5	23.0	16.2	13.9	28.7	12.9	26.7	22.7	45.3	25.1
1993	36.8	28.4	53.2	26.8	16.8	13.9	33.0	12.3	27.0	21.6	50.2	32.0
1994	37.7	29.6	52.8	28.7	18.1	15.2	34.5	11.6	27.8	22.7	50.2	30.4
1995	37.1	28.8	52.7	25.9	18.3	15.6	33.6	12.4	27.9	22.9	49.7	41.9
1996	38.8	31.0	53.1	28.9	20.5	17.6	35.3	14.8	30.4	25.5	49.1	44.4
1997	40.6	32.1	55.3	36.7	22.3	19.1	37.8	18.5	32.8	27.8	52.1	38.9
1998	37.3	30.0	49.8	28.3	21.6	18.2	37.7	14.9	32.8	27.3	52.4	33.1
1999	37.2	30.0	49.7	24.8	21.3	17.6	39.1	13.7	33.2	27.6	52.4	23.5
2000	36.8	29.3	49.2	31.5	21.8	17.8	41.2	14.2	33.9	28.0	53.6	34.7
Average	36.3	28.4	51.9	27.2	16.8	14.1	31.8	11.5	28.1	23.1	50.3	27.2

Data source: Tables D

Of these activities, the most common listed for men during the same period was the catchall Other Business Services, which amounted to 22.16 percent followed by Carpentering and Floor Contractors at 14.92 percent. Child Day Care accounted for only about 0.80 percent and Beauty Shops came in at 1.55 percent.



Chart 5-Average Distribution of Sole Proprietorships by Gender of Owner Among 10 Industrial Classifications, 1985-2000.

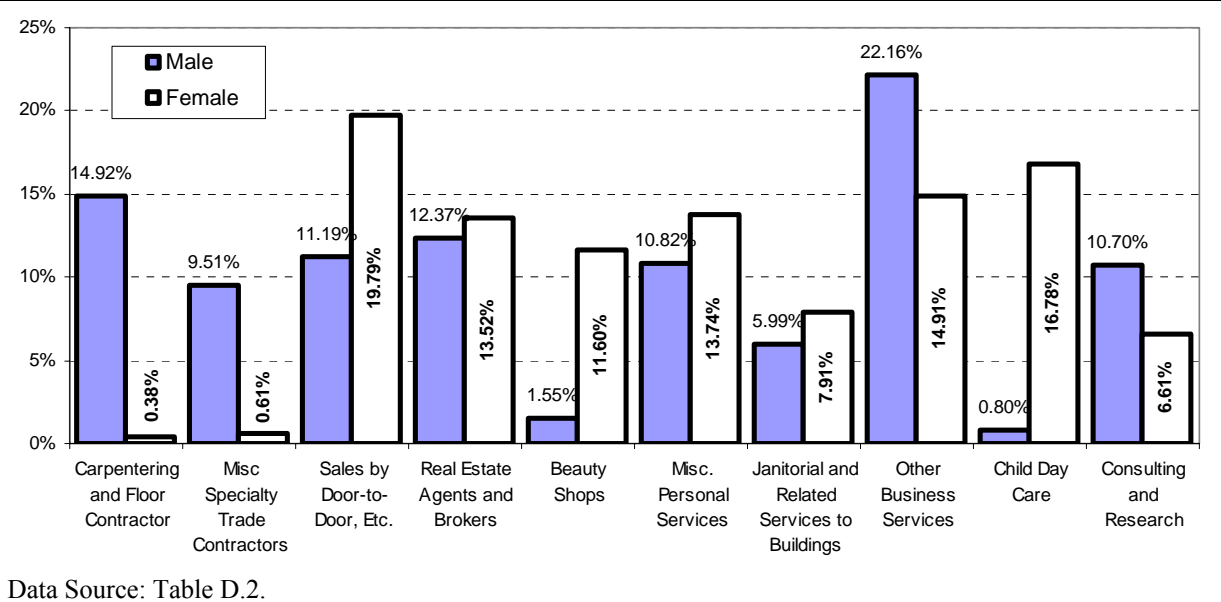


Table 9-Sole Proprietors' Average Gross Receipts and Net Income by Gender of Owner Among 10 Industrial Classifications, 2000

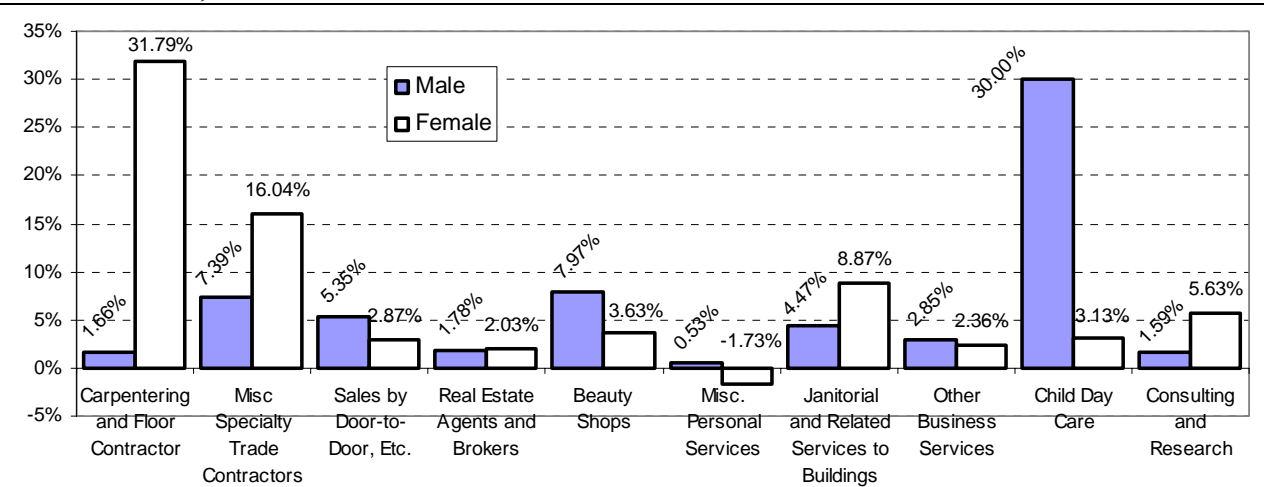
Gender	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research
<b>Gross Receipts</b>										
Men	\$ 47,177	\$ 52,640	\$21,548	\$53,000	\$38,177	\$23,012	\$22,520	\$31,496	\$ 9,371	\$47,723
Women	\$ 37,594	\$ 60,280	\$ 9,462	\$39,426	\$22,173	\$13,589	\$10,689	\$24,243	\$11,632	\$24,655
Ratio*	79.7%	114.5%	43.9%	74.4%	58.1%	59.1%	47.5%	77.0%	124.1%	51.7%
<b>Net Income</b>										
Men	\$ 12,538	\$ 8,533	\$ 4,470	\$24,844	\$11,421	\$ 6,789	\$ 5,746	\$10,091	\$ 4,338	\$27,397
Women	\$ 4,918	\$ 6,213	\$ 328	\$20,286	\$ 7,851	\$ 3,510	\$ 5,780	\$ 9,195	\$ 4,063	\$13,476
Ratio*	39.2%	72.8%	7.3%	81.7%	68.7%	51.7%	100.6%	91.1%	93.7%	49.2%
<b>Net Income as a Percent of Gross Receipts</b>										
Men	26.6%	16.2%	20.7%	46.9%	29.9%	29.5%	25.5%	32.0%	46.3%	57.4%
Women	13.1%	10.3%	3.5%	51.5%	35.4%	25.8%	54.1%	37.9%	34.9%	54.7%

\* Ratio: Women's amount as percentage ratio of that of men.

Data Source: Tables D

The information in Table 9 provides a snapshot of average profitability of sole proprietors in 2000. Women Real Estate Agents and Brokers had the highest average net income, at \$20,286, which was 81.7 percent of men's in the same profession. Male sole proprietors in Consulting and Research had the highest average net income at \$27,397. Women in the same profession made 49.2 percent of that. Women were most engaged in Sales by Door-to-Door, yet there they made the lowest average net income, \$328, which was 7.3 percent of their male counterparts. In only one case, Janitorial and Related Services to Buildings, was women's income higher than men's (by 0.6 percent)

Chart 6- Average Annual Growth Rate of Sole Proprietorships by Gender Among 10 Industrial Classifications, 1985-2000



Data Source: Tables D.

Table 9 also gives an index of profitability among the ten industrial sectors. On the top of the list for men was, once again, Consulting and Research. Their net income was 57.4 percent of their gross receipts in 2000. It was also the most profitable profession for women at 54.7 percent. Women sole proprietors engaged as Real Estate Agents and Brokers and Janitorial and Related Services to Buildings had profitability rates over 50 percent as well.

The most gender segregated industrial sectors provided opportunities for business owners of the opposite gender. Chart 6 illustrates such opportunity: in the male dominated Carpentering and Floor Contractors sector, women sole proprietorships grew 31.79 percent annually between 1985 and 2000. The parallel situation for men was in the woman dominated Child Day Care sector, where male sole proprietorships grew by 30 percent.

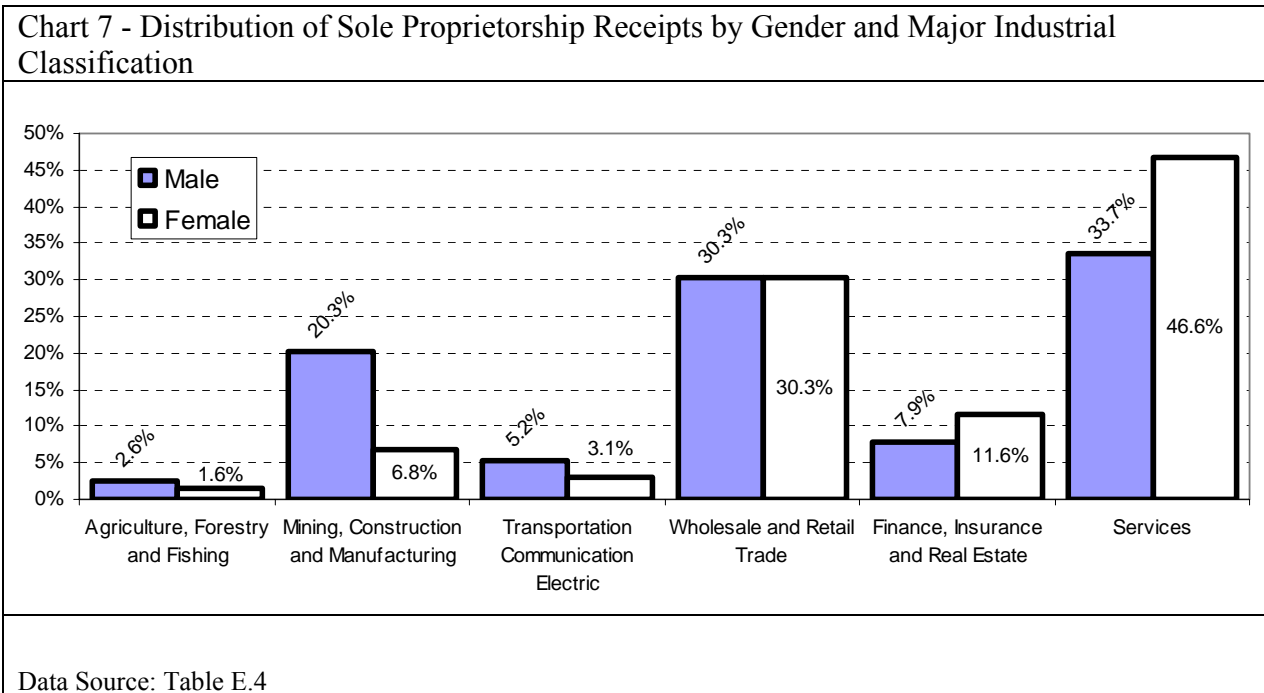
### Six Major Categories

*Nearly the same proportion of male and female sole proprietors engaged in "Wholesale and Retail Trade." Nearly two thirds of women sole proprietors were in "Services." The highest growth for women sole proprietors was in "Transportation, Communications, and Utilities" and for men it was in "Agricultural Services, Forestry, and Fishing."*

Sole proprietors operated their businesses in a range of industries over the 1985-2000 period. The majority (50.7 percent) were in Services, with 18.5 percent engaged in Wholesale and Retail Trade. The rest were in Finance, Insurance and Real Estate (9.0 percent); Mining, Construction and Manufacturing (4.3 percent), Transportation, Communications and Utilities (2.1 percent); and Agriculture, Forestry and Fishing (1.5 percent).

Male sole proprietors had a similar pattern, about 46.0 percent in Services; 20.6 percent in Mining, Manufacturing, and Construction; 15.9 percent in Wholesale and Retail Trade 8.3 percent in Finance, Insurance and Real Estate; 5.8 percent in Transportation, Communications, and Utilities; and 3.4 percent in Agricultural Services, Forestry, and Fishing.

Women sole proprietors were mostly concentrated in Services (60.4 percent). They were distributed with 22.3 percent in Wholesale and Retail Trade; 9.5 percent in Finance, Insurance and Real Estate; 4.6 percent in Mining, Manufacturing, and Construction; 1.9 percent in Transportation, Communications, and Utilities; and 1.5 percent in Agricultural Services, Forestry, and Fishing”.



Total receipts and net income differed by industry, reflecting a mix of factors such as average business size, labor or capital intensity, and profitability. Over the 1985-2000 period, male sole proprietor’s average receipts and net income shares were 33.7 percent and 55.2 percent in Services; 30.3 percent and 11.3 percent in Wholesale and Retail Trade; 11.1 percent and 18.4 percent in Finance, Insurance, and Real Estate; 20.3 percent and 16.7 percent in Mining, Construction, and Manufacturing; 5.2 percent and 3.9 percent in Transportation, Communications, and Utilities; and 2.6 percent and 1.9 percent in Agriculture, Forestry, and Fishing.

In the same period, the proportions for female sole proprietors were 46.6 percent and 67.4 percent in Services; 30.3 percent and 5.9 percent in Wholesale and Retail Trade; 11.6 percent and 20.6 percent in Finance, Insurance, and Real Estate; 6.8 percent and 4.0 percent in Mining, Construction, and Manufacturing; 3.1 percent and 1.4 percent in Transportation, Communications, and Utilities; and 1.6 percent and 0.7 percent in agriculture, Forestry, and Fishing (Tables E and Chart 7).

Table 10- Average Sole Proprietor's Gross Receipts and Net Income by Gender and Major Industrial Classification, 2000.

Item	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Public Utilities	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services
Gross Receipts						
Men	\$ 51,993	\$ 67,202	\$57,150	\$113,191	\$120,402	\$ 46,502
Women	\$ 24,306	\$ 44,381	\$28,933	\$ 27,145	\$ 42,433	\$ 19,104
Ratio*	46.7%	66.0%	50.6%	24.0%	35.2%	41.1%
Net Income						
Men	\$ 8,124	\$ 11,519	\$ 8,488	\$ 8,907	\$ 21,785	\$ 15,555
Women	\$ 1,363	\$ 5,860	\$ 5,235	\$ 1,705	\$ 16,623	\$ 7,082
Ratio*	16.8%	50.9%	61.7%	19.1%	76.3%	45.5%
Net Income as Percent of Gross Receipts						
Men	15.6%	17.1%	14.9%	7.9%	18.1%	33.4%
Women	5.6%	13.2%	18.1%	6.3%	39.2%	37.1%
* Ratio: Women's amount as a percentage of men's.						
Data Source: Tables E.						

In terms of total sales, women proprietors earned a fraction of their male counterparts. On average in 2000, male proprietors earned gross receipts of \$120,402 in Finance, Insurance, and Real Estate, and \$113,191 in Wholesale and Retail trade. The sales in these two sectors for women proprietors were 35.2 percent and 24.0 percent of their male counterparts. Finance, Insurance, and Real Estate was the most profitable sector for both male and female proprietors. This was also the sector in which women's net income was closest to that of men.

Services (33.4%) was the most profitable sector for male sole proprietors followed by Finance, Insurance, and Real Estate (18.1%). These two sectors also were most profitable for women whose net income as a percent of gross receipts was 39.2 percent in Finance, Insurance, and Real Estate and 37.1 percent in Services.

The increase in the number of sole proprietorships in every major industrial sector over the period of 1985-2000 is illustrated in Chart 8. Women sole proprietors grew faster than their male counterparts in nearly every industry, except in Agriculture, Forestry and Fishing where male sole proprietors increased the most, 8.43 percent per year on average. The fastest growing sector for women was Transportation, Communications, and Utilities at 9.24 percent.

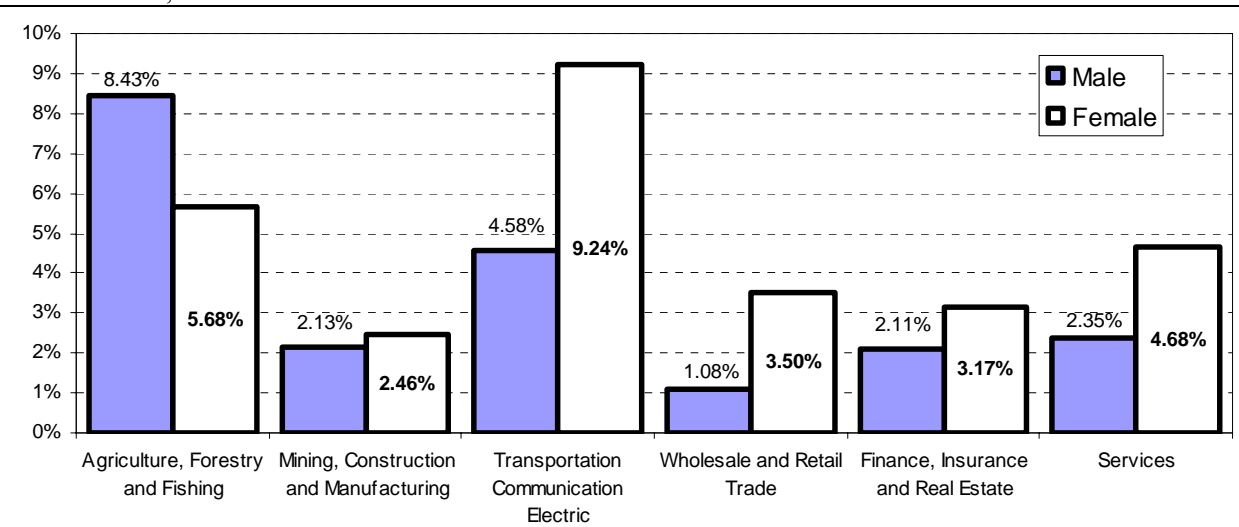
Table 11 presents a picture of men's advantage in almost every sector, particularly in terms of business receipts and net income in 2000. While women sole proprietors made up 47.5 percent of the total Wholesale and Retail Trade business and 44.7 percent of Services, their share of business receipts was only 17.6 percent and 24.9 percent, respectively. Their share of net income in those areas was 15.0 and 27.1 percent.

Table 11- Distribution of Sole Proprietorships by Number of Businesses, Gross Receipts, and Net Income Among Major Industrial Classifications, 2000.

Item	Agriculture, Forestry and Fishing	Mining, Construction, and Manufacturing	Transportation, Communications, and Utilities	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services
Number of Businesses						
Men	82.1%	88.9%	83.8%	50.2%	59.4%	54.2%
Women	16.8%	9.9%	15.3%	47.5%	38.9%	44.7%
Gross Receipts						
Men	89.2%	91.7%	89.9%	77.7%	79.8%	73.4%
Women	8.5%	6.7%	8.3%	17.6%	18.4%	24.9%
Net Income						
Men	96.3%	93.3%	89.1%	82.7%	66.3%	72.1%
Women	3.3%	5.3%	10.1%	15.0%	33.1%	27.1%

Note: Numbers due not add to 100% due to the omission of jointly owned proprietorships.  
Data Source: Tables E.

Chart 8-Average Annual Growth Rate of Sole Proprietorships by Gender of Owner Among Major Industrial Classifications, 1985-2000



Data Source: Table E.4.

### Sole Proprietors in the 10 Most Populous States<sup>7</sup>

*Sole proprietorships have become slightly more concentrated in large states since 1985. By 2000, about 55 percent of U.S. sole proprietorships were concentrated in the 10 most populous states, accounting for 63 percent of business receipts and 59 percent of net income. Among these 10, Florida had the highest growth in sole proprietorships followed by New York and North Carolina*

A majority of sole proprietors were concentrated in the 10 most populous states, averaging 53.2 percent between 1985 and 2000 (Table 12). The net income earned in these 10 states was stable

<sup>7</sup> The analysis was limited to 10 states because of concerns about the accuracy of sample-based estimates for less populous states.

growing from 57.2 percent in 1985 to 58.6 percent in 2000. Gross receipts, however, increased from 40.5 percent in 1985 to 62.6 percent in 2000.

Year	Number of Businesses				Receipts				Net Income			
	Total	Male	Female	Joint Male and Female	Total	Male	Female	Joint Male and Female	Total	Male	Female	Joint Male and Female
1985	53.0	54.1	51.2	47.5	40.5	40.9	39.3	35.9	57.2	57.7	56.1	46.3
1986	52.1	52.9	50.7	49.4	39.9	40.1	40.2	36.6	54.6	55.2	54.8	34.3
1987	52.6	52.9	51.9	54.4	41.6	41.9	42.3	33.6	56.7	56.7	57.4	49.1
1988	53.5	54.0	53.2	47.3	44.9	44.8	47.8	38.7	58.2	58.1	59.7	51.6
1989	53.1	53.0	53.2	52.0	46.9	47.1	47.4	41.4	58.4	57.7	61.2	68.0
1990	52.9	52.6	53.4	54.0	47.5	47.2	48.4	55.2	57.9	57.3	60.8	62.2
1991	53.7	53.9	53.4	51.2	50.4	50.1	51.4	52.5	57.8	57.2	60.3	64.2
1992	54.0	54.4	53.0	57.0	51.0	50.4	52.1	62.0	57.2	57.2	57.6	53.3
1993	52.7	53.2	51.4	59.3	51.4	50.9	52.5	58.1	56.0	55.8	57.0	58.3
1994	53.7	54.8	51.7	53.3	52.9	52.4	54.0	62.7	55.9	55.8	56.1	65.1
1995	52.0	52.9	50.5	49.8	54.2	53.8	55.2	59.9	55.8	55.0	58.7	70.0
1996	52.1	52.6	51.3	48.8	56.2	55.5	58.8	60.2	57.2	56.5	59.8	63.9
1997	52.9	53.5	52.0	52.3	57.8	57.4	59.0	62.9	58.1	58.3	57.2	65.4
1998	53.9	54.7	52.4	60.5	59.2	59.0	59.5	62.6	57.4	57.8	56.0	60.9
1999	54.4	54.4	54.1	59.9	60.7	60.6	60.1	68.7	57.7	57.7	57.0	72.7
2000	54.6	54.5	54.6	60.9	62.6	62.5	61.6	72.9	58.6	58.7	57.6	68.3
Average	53.2	53.6	52.4	53.6	51.1	50.9	51.9	54.0	57.2	57.0	58.0	59.6

Data Source: Tables F

On a basis of average receipts, California was the best state for sole proprietorships (\$90,902 per business for men and \$35,796 for women) in 2000. In terms of average net income, New Jersey was the best state for men at \$18,711 while California was most favorable for women at \$8,765. In New York, women sole proprietors earned 57.1 percent of the male counterparts, the most for the top 10 states.

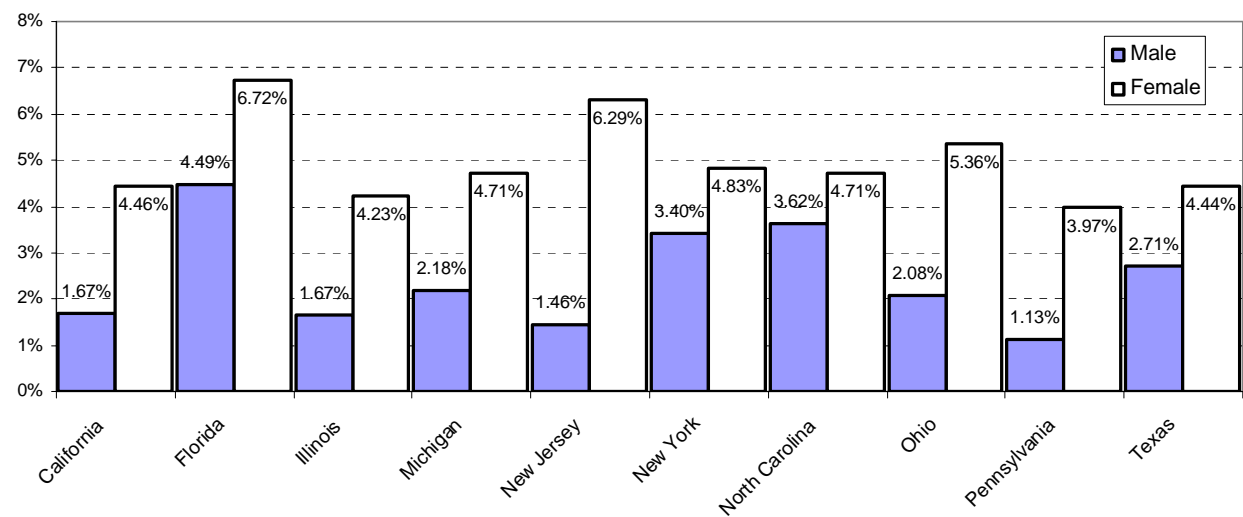
Table 13- Average Sole Proprietorship Gross Receipts and Net Income by Owners' Gender among the 10 largest states, 2000.

Item	California	Florida	Illinois	Michigan	New Jersey	New York	North Carolina	Ohio	Pennsylvania	Texas
<b>Business Gross Receipts</b>										
Men	\$ 90,902	\$53,069	\$58,419	\$50,728	\$86,385	\$61,039	\$63,082	\$55,754	\$75,884	\$82,613
Women	\$ 35,796	\$18,806	\$18,342	\$19,694	\$22,456	\$24,412	\$24,683	\$19,023	\$25,127	\$23,544
Ratio*	39.4%	35.4%	31.4%	38.8%	26.0%	40.0%	39.1%	34.1%	33.1%	28.5%
<b>Business Net Income</b>										
Men	\$ 17,993	\$10,201	\$14,640	\$11,780	\$18,711	\$14,913	\$11,007	\$12,669	\$15,530	\$13,242
Women	\$ 8,765	\$ 5,804	\$ 5,810	\$ 5,353	\$ 7,388	\$ 8,521	\$ 5,338	\$ 5,697	\$ 6,082	\$ 5,710
Ratio*	48.7%	56.9%	39.7%	45.4%	39.5%	57.1%	48.5%	45.0%	39.2%	43.1%
<b>Net Income as Percent of Gross Receipts</b>										
Men	19.8%	19.2%	25.1%	23.2%	21.7%	24.4%	17.4%	22.7%	20.5%	16.0%
Women	24.5%	30.9%	31.7%	27.2%	32.9%	34.9%	21.6%	29.9%	24.2%	24.3%

\* Ratio: Women's amount as a percentage of that of men.

Data Source: Tables F

Chart 9- Average Annual Growth Rate of Sole Proprietorships by Owner's Gender among the 10 largest states, 1985-2000.



Data Source: Tables F.

Net income as a percent of gross receipts varied across the 10 states and women had a higher rate in each state, compared to men. New York was the most profitable state (34.9 percent) for women, followed by New Jersey (32.9 percent) and Illinois (31.7 percent). The most profitable state for men was Illinois (25.1 percent), followed by New York (24.4 percent) and Michigan (23.2 percent).

Growth in sole proprietorships varied widely from state to state, and from year to year within states, over the 1985-2000 period (Tables F). Chart 9 offers a quick glance at the average annual growth pattern by gender of sole proprietorships. Florida had the highest growth rates for men and women sole proprietorships (4.49 percent for men and 6.72 percent for women). The growth

of women sole proprietors overshadowed that of men in all 10 states. Women sole proprietors grew at an average annual rate of 6.72 percent in Florida, 6.29 percent in New Jersey, and 5.36 percent in Ohio.

### Concluding Remarks

This paper looked at sole proprietorship data for the period 1985 through 2000. The data reveal important facts about a broad gender difference in numbers of businesses, gross receipts, and net income among sole proprietorships in the U.S. Those facts extended findings from previous gender studies on business owners and provide answers to questions that motivated the present research.

The growth rates of female sole proprietors in the numbers of businesses, gross receipts, and net income were all more than double that of their male counterparts between 1985 and 2000. However, women made up an average of 34 percent of total sole proprietorships, accounted for 15 percent of total receipts and 19 percent of net income during this period. This implies future growth opportunities for women sole proprietors.

When classified by business receipts, a higher proportion of men than women sole proprietors operated larger businesses during the period 1985 through 2000, but business earnings among women sole proprietors seemed more evenly distributed than those of men. In other words, male sole proprietors were more firm size sensitive and disparate than women were. The average receipts of the highest men's group were 15 fold that of the median group and 273 times that of the lowest group. Those numbers for women sole proprietors were 9 and 144, respectively. Sole proprietorships were still male-dominated between 1985 and 2000, as male sole proprietors had a larger share of the total number, receipts, and net income. There was nearly the same proportion of male businesses as of female businesses engaged in industries such as Wholesale and Retail Trade and Services. Gender segregation appeared to exist significantly in 10 industrial sectors but less so in six broad industrial classifications.

More than a half of total sole proprietorships were concentrated in the 10 most populous states, of which Florida had the highest growth, followed by New York and North Carolina. New York was the most competitive state for women as they made 57.1 percent of male sole proprietors' average net income.

A higher proportion of women than men sole proprietors were not married during 1985-2000. In 2000, 14.7 percent of women operated their business as head of household with dependents and without spousal support while male sole proprietors in this category were only 5.5 percent. This might offer a partial explanation why female sole proprietors earned less on average than their counterparts did during the period, as a higher proportion of women had to hop between business and family responsibilities.

A shortcoming of the data set is the limitations associated with tabular information. Another is the inconsistency among operational definitions that occur in both population and sample data



over time. If SOI provided a set of micro data, rather than aggregated tabulations, more careful statistical examination is possible with more robust results.

# TABLES

## Tables A: Size of Business Receipts

Table A.1 Number of Total Sole Proprietorships, by Size of Business Receipts, 1985-2000 (All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)								
Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	4,055,805	1,731,960	2,392,223	1,670,868	1,470,359	1,011,491	964,045	13,296,751
1986	4,232,100	1,843,133	2,438,178	1,741,072	1,539,173	1,034,280	970,404	13,798,340
1987	4,459,098	1,896,287	2,680,600	1,901,624	1,512,102	1,031,114	1,072,955	14,553,780
1988	4,619,587	2,019,649	2,890,896	1,949,411	1,492,362	1,141,131	1,115,248	15,228,285
1989	5,069,768	2,111,966	2,944,019	1,965,110	1,632,170	1,085,004	1,112,927	15,920,963
1990	5,422,401	2,157,998	3,079,046	2,087,648	1,554,636	1,155,632	1,139,022	16,596,384
1991	5,663,124	2,219,205	3,239,921	2,035,022	1,662,607	1,102,900	1,034,857	16,957,636
1992	5,952,077	2,188,779	3,244,551	2,136,519	1,612,862	1,096,802	1,060,695	17,292,286
1993	6,175,680	2,360,747	3,249,589	2,160,107	1,652,780	1,108,521	1,006,696	17,714,120
1994	6,213,705	2,427,828	3,413,080	2,191,162	1,706,291	1,110,348	1,046,363	18,108,776
1995	6,367,430	2,491,880	3,389,357	2,355,383	1,656,280	1,110,010	1,020,897	18,391,237
1996	6,608,175	2,481,266	3,541,816	2,440,854	1,747,687	1,176,172	1,035,747	19,031,717
1997	6,689,359	2,602,148	3,534,168	2,429,516	1,746,121	1,196,732	1,020,604	19,218,649
1998	6,764,491	2,639,173	3,431,229	2,409,067	1,863,410	1,172,842	1,096,586	19,376,799
1999	6,717,229	2,634,417	3,546,071	2,538,289	1,824,295	1,163,089	1,092,656	19,516,047
2000	7,061,265	2,675,892	3,633,013	2,523,290	1,856,977	1,155,444	955,686	19,861,567

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table A.2 Receipts of Total Sole Proprietorships, by Size of Business Receipts, 1985-2000 (All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)								
Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	7,409,730	11,730,319	34,781,352	51,840,416	90,544,039	117,388,328	419,167,031	732,861,216
1986	7,587,852	12,344,836	36,074,623	54,692,313	94,567,060	124,295,533	413,114,707	742,676,923
1987	7,994,730	12,589,294	38,997,098	59,567,555	92,431,827	122,112,219	453,652,897	787,345,620
1988	8,412,557	13,434,113	42,077,817	61,630,604	92,101,756	134,761,225	485,449,672	837,867,744
1989	9,186,652	14,080,666	42,806,805	61,203,920	98,135,671	126,858,343	480,433,397	832,705,455
1990	9,702,799	14,185,544	44,797,812	63,344,169	95,120,367	135,229,188	482,251,359	844,631,237
1991	9,941,039	14,359,047	46,160,012	62,823,162	99,687,041	128,678,058	439,244,849	800,893,208
1992	10,291,338	14,234,456	46,883,955	65,565,359	96,524,001	130,057,675	439,364,819	802,921,604
1993	10,745,848	15,450,310	47,026,210	65,533,160	97,050,893	131,461,718	437,424,158	804,692,297
1994	10,590,965	15,567,908	48,640,064	67,170,006	103,481,045	130,846,135	447,276,814	823,572,938
1995	11,089,245	16,263,167	48,482,163	71,571,089	100,922,774	130,051,928	444,620,283	823,000,650
1996	11,512,633	16,263,380	50,276,467	73,975,885	104,626,480	135,384,651	451,194,347	843,233,843
1997	11,468,933	16,794,213	50,683,707	74,609,490	105,614,819	140,083,800	454,070,809	853,325,770
1998	11,961,346	17,605,409	49,473,356	74,557,935	112,996,693	134,156,754	489,043,270	889,794,764
1999	11,469,352	17,403,563	51,416,345	78,417,028	107,788,572	135,986,284	522,468,320	924,949,464
2000	11,545,099	17,781,223	52,936,925	77,912,810	113,581,554	137,298,851	539,555,533	950,611,995

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table A.3 Number of Male-Operated Sole Proprietorships, by Size of Business Receipts, 1985-2000**  
(All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	2,350,625	1,032,864	1,544,963	1,146,475	1,129,622	787,684	774,982	8,767,215
1986	2,424,607	1,104,340	1,618,797	1,227,518	1,133,122	808,342	765,474	9,082,200
1987	2,583,753	1,098,832	1,723,656	1,338,456	1,080,126	786,996	879,169	9,490,988
1988	2,642,570	1,216,404	1,886,396	1,378,765	1,078,022	848,308	908,014	9,958,480
1989	2,826,712	1,276,455	1,884,369	1,391,636	1,206,718	798,303	894,538	10,278,732
1990	3,032,146	1,316,096	1,993,080	1,462,041	1,137,950	870,815	927,555	10,739,682
1991	3,182,924	1,340,061	2,099,127	1,442,875	1,230,027	836,372	837,328	10,968,712
1992	3,273,021	1,261,728	2,097,706	1,531,160	1,186,196	848,519	849,120	11,047,449
1993	3,445,597	1,442,516	2,097,942	1,501,563	1,200,138	849,375	809,225	11,346,356
1994	3,382,607	1,354,313	2,200,829	1,511,265	1,247,995	863,319	832,730	11,393,058
1995	3,575,795	1,392,402	2,122,537	1,654,096	1,225,602	857,864	795,392	11,623,688
1996	3,636,654	1,423,339	2,192,777	1,696,496	1,224,496	877,725	810,192	11,861,680
1997	3,592,112	1,503,635	2,199,733	1,647,898	1,264,227	894,470	799,537	11,901,611
1998	3,630,963	1,483,819	2,135,721	1,619,140	1,335,646	875,491	865,745	11,946,523
1999	3,680,168	1,485,158	2,169,185	1,670,422	1,305,457	846,794	850,170	12,007,353
2000	3,923,821	1,483,524	2,158,301	1,694,362	1,334,505	840,571	739,035	12,174,119

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table A.4 Receipts of Male-Operated Sole Proprietorships, by Size of Business Receipts, 1985-2000**  
(All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	4,369,932	7,058,826	23,161,589	37,457,599	73,106,851	96,975,968	365,726,069	607,856,833
1986	4,257,760	7,487,300	24,881,188	39,910,250	73,888,912	103,979,051	354,275,535	608,679,996
1987	4,706,773	7,365,692	25,722,917	43,518,504	69,699,731	100,265,785	396,736,717	648,016,119
1988	4,767,774	8,192,520	28,224,941	45,620,520	69,843,549	106,915,175	421,704,688	685,269,168
1989	5,169,681	8,656,400	28,140,247	45,262,763	76,427,736	100,561,245	418,129,931	682,348,003
1990	5,404,146	8,829,026	29,948,560	46,969,858	72,846,161	106,763,850	425,856,744	696,618,345
1991	5,681,513	8,685,211	30,822,828	46,502,918	78,234,684	105,588,006	383,594,660	659,109,820
1992	5,853,921	8,359,412	31,330,671	49,587,961	75,153,128	106,908,478	384,033,147	661,226,718
1993	6,122,522	9,507,694	30,966,551	48,261,114	75,721,246	107,178,350	381,755,695	659,513,172
1994	5,876,540	8,848,100	32,049,833	48,546,246	80,471,898	107,723,782	390,074,464	673,590,863
1995	6,351,870	9,314,102	31,542,615	52,857,755	78,671,320	107,252,479	379,340,467	665,330,608
1996	6,403,321	9,436,504	32,618,273	53,409,171	77,701,004	108,328,326	384,102,482	671,999,080
1997	6,252,718	9,861,412	32,506,173	53,248,997	80,688,191	111,206,087	383,013,141	676,776,719
1998	6,333,452	9,944,608	31,541,344	52,300,139	84,684,002	106,327,485	417,277,510	708,408,539
1999	6,062,424	9,923,070	32,493,227	53,972,039	82,151,470	105,558,568	446,919,732	737,080,530
2000	6,115,917	9,953,222	32,313,348	54,437,302	87,051,484	106,216,843	464,843,301	760,931,417

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table A.5 Number of Female-Operated Sole Proprietorships, by Size of Business Receipts, 1985-2000  
(All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	1,555,938	656,334	772,815	465,593	297,785	194,798	145,333	4,088,596
1986	1,689,063	703,798	756,951	457,753	341,287	192,838	155,286	4,296,976
1987	1,749,015	755,036	878,828	502,463	370,608	198,717	152,544	4,607,211
1988	1,821,125	752,051	937,379	502,586	339,843	225,328	154,549	4,732,862
1989	2,098,042	792,878	977,439	517,803	366,786	236,883	167,906	5,157,738
1990	2,278,541	813,046	1,034,478	587,062	397,778	258,189	183,144	5,552,239
1991	2,399,695	858,441	1,100,516	555,477	402,056	242,759	170,424	5,729,370
1992	2,550,741	896,575	1,100,090	569,542	392,819	224,343	181,590	5,915,700
1993	2,595,415	904,380	1,114,365	616,528	414,714	227,866	167,514	6,040,782
1994	2,670,137	1,045,910	1,156,115	635,935	415,832	224,013	178,038	6,325,981
1995	2,671,603	1,063,382	1,200,059	659,837	387,061	214,553	183,579	6,380,074
1996	2,823,627	1,029,133	1,268,000	706,557	464,856	262,533	183,450	6,738,157
1997	2,983,001	1,075,470	1,281,532	737,272	445,619	270,306	184,410	6,977,611
1998	3,027,985	1,130,455	1,251,829	766,230	486,161	263,932	199,772	7,126,365
1999	2,948,028	1,130,144	1,338,335	819,550	488,944	285,661	208,082	7,218,744
2000	3,018,306	1,160,935	1,436,208	803,973	502,791	295,432	204,828	7,422,473

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table A.6 Receipts of Female-Operated Sole Proprietorships, by Size of Business Receipts, 1985-2000  
(All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	2,837,894	4,391,115	10,438,725	12,437,239	14,691,800	16,797,229	32,929,894	94,523,895
1986	3,110,483	4,603,279	10,244,290	12,917,828	16,343,448	15,832,028	36,710,377	99,761,732
1987	3,104,482	4,948,075	12,013,282	14,030,097	18,578,289	16,684,883	37,580,673	106,939,780
1988	3,392,708	4,898,283	12,846,867	13,560,314	17,231,642	19,858,227	37,838,505	109,626,546
1989	3,817,005	5,134,281	13,465,075	14,182,551	17,942,338	20,129,991	36,354,691	111,025,931
1990	4,130,926	5,155,332	14,161,312	15,177,106	21,105,764	24,839,989	43,981,358	128,551,788
1991	4,114,373	5,542,984	14,705,335	15,003,807	19,526,813	20,325,172	42,297,942	121,516,426
1992	4,268,426	5,689,046	14,856,113	14,817,411	19,299,375	20,028,114	43,588,109	122,546,595
1993	4,418,694	5,845,237	15,464,004	16,042,443	18,886,753	20,428,662	42,464,693	123,550,487
1994	4,526,011	6,539,912	15,648,791	17,096,044	20,258,424	20,175,234	42,596,198	126,840,614
1995	4,608,299	6,696,990	15,962,972	17,351,641	19,555,836	18,973,882	47,339,157	130,488,777
1996	4,925,459	6,631,264	16,498,364	19,376,838	23,599,102	22,886,061	48,790,914	142,708,003
1997	5,108,582	6,787,963	17,364,644	20,027,014	22,699,338	24,945,919	53,914,400	150,847,860
1998	5,479,274	7,496,178	17,295,618	21,575,911	25,746,009	24,031,581	58,354,030	159,978,602
1999	5,293,323	7,371,151	18,415,403	23,051,801	23,966,866	26,888,788	59,100,746	164,088,077
2000	5,346,799	7,631,873	20,035,559	22,622,635	24,719,173	27,509,426	58,868,469	166,733,934

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table A.7 Number of Male & Female-Operated Sole Proprietorships, by Size of Business Receipts, 1985-2000  
(All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	149,242	42,762	74,445	58,800	42,952	29,009	43,730	440,940
1986	118,430	34,995	62,430	55,801	64,764	33,100	49,644	419,164
1987	126,330	42,419	78,116	60,705	61,368	45,401	41,242	455,581
1988	155,892	51,194	67,120	68,060	74,497	67,495	52,685	536,943
1989	145,013	42,632	82,210	55,672	58,666	49,818	50,482	484,493
1990	111,714	28,856	51,488	38,545	18,907	26,629	28,324	304,463
1991	80,505	20,703	40,278	36,670	30,524	23,768	27,105	259,554
1992	128,315	30,477	46,755	35,817	33,847	23,940	29,985	329,136
1993	134,668	13,851	37,283	42,016	37,928	31,280	29,957	326,982
1994	160,961	27,605	56,136	43,963	42,464	23,015	35,594	389,737
1995	120,033	36,095	66,761	41,449	43,617	37,593	41,925	387,474
1996	147,893	28,793	81,038	37,802	58,335	35,913	42,105	431,880
1997	114,246	23,044	52,903	44,346	36,275	31,956	36,657	339,427
1998	105,543	24,900	43,679	23,697	41,604	33,419	31,070	303,911
1999	89,034	19,115	38,552	48,317	29,895	30,633	34,404	289,950
2000	69,885	32,365	41,528	33,310	27,721	27,673	32,492	264,975

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table A.8 Receipts of Male & Female-Operated Sole Proprietorships, by Size of Business Receipts, 1985-2000  
(All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	201,905	280,378	1,181,038	1,945,579	2,745,388	3,615,131	20,511,069	30,480,487
1986	219,608	254,257	949,145	1,864,234	4,334,701	4,484,454	22,128,795	34,235,196
1987	183,475	275,527	1,260,899	2,018,954	4,153,807	5,161,552	19,335,508	32,389,721
1988	252,074	343,310	1,006,008	2,449,770	5,026,565	7,987,824	25,906,480	42,972,030
1989	199,966	289,985	1,201,482	1,758,607	3,765,598	6,167,108	25,948,775	39,331,521
1990	167,726	201,186	687,939	1,197,204	1,168,443	3,625,348	12,413,258	19,461,105
1991	145,153	130,851	631,849	1,316,436	1,925,544	2,764,881	13,352,247	20,266,961
1992	168,991	185,999	697,170	1,159,986	2,071,498	3,121,084	11,743,563	19,148,291
1993	204,631	97,379	595,655	1,229,603	2,442,893	3,854,707	13,203,769	21,628,638
1994	188,414	179,897	941,440	1,527,716	2,750,724	2,947,119	14,606,152	23,141,461
1995	129,076	252,075	976,577	1,361,693	2,695,618	3,825,567	17,940,659	27,181,265
1996	183,853	195,613	1,159,830	1,189,876	3,326,374	4,170,264	18,300,951	28,526,760
1997	107,633	144,838	812,890	1,333,479	2,227,290	3,931,794	17,143,267	25,701,191
1998	148,621	164,623	636,394	681,885	2,566,681	3,797,689	13,411,730	21,407,622
1999	113,605	109,342	507,715	1,393,189	1,670,235	3,538,928	16,447,842	23,780,857
2000	82,383	196,127	588,019	852,873	1,810,897	3,572,582	15,843,762	22,946,645

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

## Tables B: Size of Net Income

Table B.1 Number of Total Sole Proprietorships, by Size of Business Net Income, 1985-2000 (All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)								
Year	Under \$0	\$0 Under \$1,000	\$1,000 Under \$10,000	\$10,000 Under \$25,000	\$25,000 Under \$50,000	\$50,000 Under \$100,000	\$100,000 and Over	Total
1985	3,584,098	1,575,676	4,423,017	2,022,421	1,000,730	466,705	224,104	13,296,751
1986	3,421,110	1,679,985	4,600,342	2,293,778	1,045,160	505,252	252,713	13,798,340
1987	3,432,374	1,869,616	4,928,600	2,307,045	1,196,232	558,554	261,359	14,553,780
1988	3,432,163	2,071,181	5,006,418	2,496,539	1,291,033	611,952	318,999	15,228,285
1989	3,506,398	2,135,048	5,471,685	2,575,029	1,290,870	621,777	320,156	15,920,963
1990	3,836,415	2,264,039	5,654,863	2,589,500	1,276,131	628,019	347,417	16,596,384
1991	3,882,305	2,599,675	5,856,453	2,507,502	1,180,215	595,966	335,520	16,957,636
1992	3,972,802	2,570,589	5,912,880	2,634,584	1,267,374	572,500	361,556	17,292,286
1993	4,180,799	2,519,712	6,127,325	2,786,541	1,148,898	599,083	351,762	17,714,120
1994	4,224,560	2,597,808	6,219,146	2,747,345	1,302,945	649,339	367,633	18,108,776
1995	4,413,062	2,594,622	6,346,397	2,827,447	1,221,792	612,564	375,352	18,391,237
1996	4,698,941	2,664,565	6,465,994	2,918,802	1,279,080	624,241	380,093	19,031,717
1997	4,753,794	2,727,857	6,408,186	2,970,749	1,317,058	655,284	385,720	19,218,649
1998	4,468,044	2,741,174	6,658,492	2,973,415	1,431,358	674,365	429,951	19,376,799
1999	4,578,478	2,685,062	6,698,014	3,006,948	1,428,217	690,369	428,959	19,516,047
2000	4,689,914	2,934,577	6,731,604	2,973,110	1,421,258	670,108	440,995	19,861,567

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table B.2 Receipts of Total Sole Proprietorships, by Size of Business Net Income, 1985-2000 (All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)								
Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	-27,144,776	664,738	17,659,132	28,371,299	29,406,715	27,275,482	30,664,653	106,897,242
1986	-26,650,543	705,796	18,301,644	32,066,686	31,107,921	29,223,868	35,297,420	120,052,792
1987	-23,616,799	755,003	19,820,067	32,230,339	34,581,084	31,813,938	40,354,273	135,937,906
1988	-23,933,298	835,844	20,201,296	35,457,495	37,720,615	35,934,818	51,293,517	157,510,288
1989	-23,652,280	863,642	21,454,135	36,139,998	38,202,625	35,471,493	51,060,868	159,540,481
1990	-23,383,883	925,917	21,989,348	35,531,527	37,016,208	34,503,335	56,920,661	163,503,113
1991	-23,418,585	1,061,568	22,629,282	34,764,653	35,125,186	33,811,408	54,180,350	158,153,862
1992	-21,255,233	1,003,169	22,789,473	35,861,921	36,639,768	32,326,570	60,347,017	167,712,686
1993	-21,811,347	977,103	23,870,170	38,100,979	33,910,009	34,396,673	56,825,066	166,268,654
1994	-21,923,407	999,876	24,436,273	37,283,516	37,690,934	36,964,187	58,297,234	173,748,613
1995	-22,901,750	994,765	25,053,934	38,634,686	35,343,375	35,067,478	60,348,121	172,540,608
1996	-23,368,202	1,058,566	25,668,086	39,854,079	37,130,992	35,659,543	60,752,630	176,755,693
1997	-23,353,563	1,090,457	25,800,099	40,731,682	38,830,455	37,410,835	62,474,261	182,984,226
1998	-23,173,304	1,058,624	26,691,508	40,881,727	42,514,249	39,235,715	68,794,118	196,002,636
1999	-24,291,997	1,040,087	27,194,125	41,948,880	41,375,920	40,564,387	70,591,288	198,422,688
2000	-28,402,203	1,052,058	27,870,024	41,845,450	42,748,482	39,480,970	75,336,932	199,931,714

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table B.3 Number of Male-Operated Sole Proprietorships, by Size of Business Net Income, 1985-2000  
(All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	2,296,834	875,723	2,812,835	1,448,052	767,859	387,287	178,625	8,767,215
1986	2,203,405	940,680	2,876,834	1,681,328	777,667	404,294	197,992	9,082,200
1987	2,194,721	1,044,010	3,068,210	1,660,276	867,863	443,798	212,110	9,490,988
1988	2,147,179	1,184,865	3,131,577	1,774,388	978,464	485,941	256,067	9,958,480
1989	2,205,843	1,166,350	3,372,083	1,822,980	968,315	484,460	258,699	10,278,732
1990	2,322,234	1,277,211	3,532,380	1,863,457	969,019	490,339	285,042	10,739,682
1991	2,405,896	1,501,263	3,644,963	1,811,534	869,808	456,768	278,480	10,968,712
1992	2,429,613	1,407,633	3,669,151	1,878,922	928,653	440,535	292,942	11,047,449
1993	2,626,332	1,362,283	3,801,819	1,973,043	837,088	459,155	286,636	11,346,356
1994	2,521,211	1,386,975	3,848,348	1,894,868	954,509	491,591	295,555	11,393,058
1995	2,658,768	1,408,575	3,907,102	1,962,900	909,597	474,644	302,102	11,623,688
1996	2,738,544	1,467,418	3,963,015	2,027,932	907,331	457,523	299,917	11,861,680
1997	2,795,665	1,518,492	3,801,351	2,025,637	969,591	487,417	303,458	11,901,611
1998	2,635,497	1,513,342	3,878,127	2,049,497	1,025,037	505,776	339,247	11,946,523
1999	2,697,676	1,545,362	3,913,846	2,025,066	999,835	500,989	324,579	12,007,353
2000	2,755,472	1,680,814	3,913,158	2,004,846	1,005,181	479,338	335,310	12,174,119

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table B.4 Receipts of Male-Operated Sole Proprietorships, by Size of Business Net Income, 1985-2000  
(All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	-20,902,148	355,771	11,920,577	21,790,563	24,071,780	24,042,961	26,852,218	88,131,722
1986	-20,244,657	409,362	12,074,578	24,909,894	24,637,846	25,276,176	31,432,130	98,495,328
1987	-18,107,480	429,438	12,899,401	24,442,171	27,018,572	27,635,119	35,923,355	110,240,577
1988	-17,741,967	438,403	13,149,419	26,582,032	30,205,381	30,571,140	45,644,195	128,848,603
1989	-17,865,095	458,156	13,884,225	27,052,590	30,565,874	29,845,827	45,781,560	129,723,138
1990	-16,913,582	505,151	14,091,611	27,229,438	29,770,592	29,381,452	51,388,842	135,453,505
1991	-17,282,973	611,612	14,437,990	26,307,617	27,426,372	28,402,020	48,865,185	128,767,823
1992	-15,412,748	557,381	14,764,805	26,721,029	28,757,582	27,174,227	53,674,959	136,237,235
1993	-15,860,388	510,770	15,468,606	28,685,186	26,143,036	28,430,722	50,713,413	134,091,345
1994	-15,608,080	521,048	15,710,031	27,342,524	29,735,214	30,419,815	51,975,081	140,095,634
1995	-16,080,010	536,965	15,937,959	28,173,522	28,017,172	29,164,956	53,750,149	139,500,713
1996	-15,752,424	576,411	16,423,191	28,916,725	28,062,391	28,211,045	53,204,943	139,642,282
1997	-16,232,499	608,168	15,969,198	29,138,252	30,503,105	29,937,008	54,023,793	143,947,025
1998	-16,273,294	580,243	16,030,410	29,088,607	31,771,300	30,946,752	59,618,899	151,762,918
1999	-16,990,517	589,680	16,290,920	29,366,212	31,086,940	31,463,081	59,215,477	151,021,793
2000	-19,945,679	583,478	16,580,580	29,540,850	32,017,575	30,006,564	63,793,847	152,577,215

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.



Table B.5 Number of Female-Operated Sole Proprietorships, by Size of Business Net Income, 1985-2000  
(All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	1,092,524	650,238	1,512,893	515,191	207,505	67,471	42,774	4,088,596
1986	1,054,396	700,348	1,635,696	550,058	223,206	89,946	43,326	4,296,976
1987	1,081,222	782,934	1,732,778	568,340	292,231	106,534	43,172	4,607,211
1988	1,102,538	828,220	1,710,875	646,198	275,016	115,186	54,827	4,732,862
1989	1,124,344	923,201	1,978,588	664,885	281,359	128,636	56,726	5,157,738
1990	1,351,294	944,841	2,078,992	696,433	285,332	134,926	60,421	5,552,239
1991	1,332,900	1,076,200	2,179,356	660,685	291,287	133,203	55,739	5,729,370
1992	1,366,088	1,133,911	2,191,943	715,842	317,494	124,143	66,280	5,915,700
1993	1,395,672	1,120,632	2,265,606	773,411	289,619	133,607	62,235	6,040,782
1994	1,504,373	1,163,901	2,326,608	795,071	325,546	140,907	69,575	6,325,981
1995	1,569,661	1,144,448	2,383,644	798,687	287,287	126,054	70,293	6,380,074
1996	1,751,225	1,147,385	2,441,955	830,488	334,498	156,420	76,187	6,738,157
1997	1,797,672	1,165,091	2,570,102	888,588	321,213	157,191	77,754	6,977,611
1998	1,712,308	1,185,891	2,728,303	878,839	373,354	159,904	87,765	7,126,365
1999	1,752,433	1,117,072	2,749,181	928,081	394,678	175,422	101,878	7,218,744
2000	1,851,479	1,181,708	2,783,528	925,149	391,933	184,726	103,949	7,422,473

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table B.6 Receipts of Female-Operated Sole Proprietorships, by Size of Business Net Income, 1985-2000  
(All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	-4,641,677	290,723	5,298,179	5,694,556	4,601,383	2,475,522	3,318,651	17,037,337
1986	-4,745,026	284,112	5,805,060	6,220,098	5,187,424	3,297,682	2,520,833	18,570,183
1987	-4,174,079	310,764	6,397,815	6,647,653	6,533,255	3,720,788	3,610,082	23,046,278
1988	-4,619,691	375,797	6,376,519	7,724,597	6,355,181	4,722,424	4,454,440	25,389,265
1989	-4,492,491	390,188	7,100,416	7,915,784	6,318,057	5,006,673	4,455,671	26,694,296
1990	-5,212,542	406,506	7,661,464	7,947,950	6,600,806	4,954,454	5,196,237	27,554,874
1991	-5,035,033	443,998	8,064,649	7,967,588	7,065,191	5,075,316	5,038,899	28,620,608
1992	-4,875,005	438,094	7,785,800	8,582,462	7,274,721	4,727,136	6,083,374	30,016,582
1993	-4,821,467	456,610	8,192,131	8,877,595	7,100,055	5,669,625	5,653,363	31,127,912
1994	-5,005,336	466,452	8,542,060	9,134,859	7,313,075	5,779,661	5,958,650	32,189,422
1995	-5,314,412	444,347	8,906,034	9,450,937	6,548,156	5,311,715	6,230,119	31,576,896
1996	-5,953,122	468,709	8,983,355	10,065,831	7,982,921	6,841,042	7,066,810	35,455,547
1997	-5,929,178	468,339	9,678,774	10,783,308	7,519,354	6,895,982	7,793,928	37,210,506
1998	-5,973,878	466,667	10,446,888	11,136,395	9,791,341	7,708,575	8,649,332	42,225,319
1999	-6,361,873	446,271	10,749,151	11,844,825	9,369,415	8,414,276	10,913,373	45,375,439
2000	-7,518,519	463,183	11,100,132	11,593,874	9,799,968	8,938,328	11,002,239	45,379,206

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table B.7 Number of Male & Female-Operated Sole Proprietorships, by Size of Business Net Income, 1985-2000  
(All figures are estimates based on samples and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	194,740	49,715	97,289	59,178	25,366	11,947	2,705	440,940
1986	163,309	38,957	87,812	62,392	44,287	11,012	11,395	419,164
1987	156,431	42,672	127,612	78,429	36,138	8,222	6,077	455,581
1988	182,446	58,096	163,966	75,953	37,553	10,825	8,104	536,943
1989	176,211	45,497	121,014	87,164	41,196	8,680	4,730	484,493
1990	162,887	41,988	43,491	29,610	21,780	2,754	1,954	304,463
1991	143,509	22,212	32,134	35,283	19,120	5,995	1,301	259,554
1992	177,101	29,045	51,786	39,820	21,228	7,822	2,334	329,136
1993	158,795	36,796	59,900	40,087	22,191	6,320	2,892	326,982
1994	198,975	46,932	44,189	57,406	22,890	16,842	2,503	389,737
1995	184,633	41,599	55,651	65,859	24,908	11,866	2,957	387,474
1996	209,173	49,762	61,024	60,383	37,251	10,298	3,990	431,880
1997	160,457	44,274	36,733	56,524	26,254	10,676	4,509	339,427
1998	120,239	41,941	52,062	45,080	32,967	8,684	2,939	303,911
1999	128,369	22,627	34,987	53,801	33,705	13,959	2,502	289,950
2000	103,724	22,280	43,073	51,699	31,929	9,509	2,762	264,975

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table B.8 Receipts of Male & Female-Operated Sole Proprietorships, by Size of Business Net Income, 1985-2000  
(All figures are estimates based on samples; in thousand of dollars; and on 1996 Overall Implicit Price Deflator/Inflator for Gross Domestic Product)

Year	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 and over	Total
1985	-1,600,952	18,243	440,376	886,179	733,552	756,999	493,784	1,728,183
1986	-1,660,860	12,322	422,006	936,694	1,282,651	650,010	1,344,457	2,987,281
1987	-1,335,240	14,801	522,851	1,140,516	1,029,256	458,031	820,836	2,651,050
1988	-1,571,639	21,644	675,359	1,150,866	1,160,054	641,253	1,194,882	3,272,419
1989	-1,294,694	15,298	469,494	1,171,624	1,318,694	618,994	823,637	3,123,047
1990	-1,257,759	14,260	236,273	354,139	644,811	167,429	335,582	494,734
1991	-1,100,579	5,959	126,644	489,447	633,623	334,072	276,267	765,432
1992	-967,480	7,694	238,869	558,430	607,466	425,207	588,684	1,458,869
1993	-1,129,492	9,724	209,433	538,198	666,918	296,326	458,290	1,049,397
1994	-1,309,991	12,375	184,182	806,133	642,645	764,711	363,503	1,463,557
1995	-1,507,328	13,453	209,941	1,010,226	778,046	590,807	367,852	1,462,999
1996	-1,662,657	13,446	261,540	871,523	1,085,680	607,455	480,877	1,657,864
1997	-1,191,886	13,951	152,127	810,122	807,996	577,845	656,541	1,826,696
1998	-926,133	11,714	214,210	656,725	951,608	580,388	525,887	2,014,399
1999	-939,607	4,135	154,054	737,842	919,564	687,030	462,437	2,025,456
2000	-938,005	5,397	189,312	710,727	930,938	536,077	540,846	1,975,292

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

## Tables C: Marital Filing Status

Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	2,526,745	10,108,401	121,668	539,937	13,296,751
1986	2,644,456	10,389,754	123,992	640,138	13,798,340
1987	3,011,443	10,750,573	174,388	617,376	14,553,780
1988	3,053,222	11,296,866	182,979	695,217	15,228,285
1989	3,345,817	11,545,961	269,769	759,416	15,920,963
1990	3,511,057	11,985,482	308,272	791,572	16,596,384
1991	3,663,332	12,120,107	267,982	906,214	16,957,636
1992	3,857,243	12,197,050	323,821	914,172	17,292,286
1993	3,845,032	12,475,404	317,299	1,076,385	17,714,120
1994	3,979,983	12,698,245	296,296	1,134,251	18,108,776
1995	3,988,008	12,911,744	321,948	1,169,537	18,391,237
1996	4,198,931	13,110,384	328,571	1,393,831	19,031,717
1997	4,269,230	13,125,116	335,651	1,488,651	19,218,649
1998	4,432,801	13,054,464	332,768	1,556,766	19,376,799
1999	4,590,138	12,973,683	322,545	1,629,681	19,516,047
2000	4,713,813	13,080,420	313,640	1,753,693	19,861,567

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	67,031,112	452,666,992	4,817,933	15,529,393	540,045,430
1986	70,241,009	467,324,220	6,783,565	15,035,464	559,384,259
1987	81,717,000	504,066,796	5,446,131	19,592,805	610,822,732
1988	91,601,546	554,253,607	7,630,642	18,484,136	671,969,931
1989	98,723,594	561,312,396	11,007,586	21,767,363	692,810,938
1990	105,892,825	585,216,013	13,994,726	25,502,455	730,606,020
1991	109,876,930	572,687,407	12,147,831	23,689,039	718,401,208
1992	116,021,367	580,862,215	15,385,319	24,813,132	737,082,032
1993	112,728,212	601,302,836	14,703,475	28,480,929	757,215,452
1994	125,378,345	623,025,279	13,026,822	29,199,574	790,630,020
1995	124,720,047	636,311,314	15,169,645	31,162,632	807,363,638
1996	136,959,004	652,479,269	16,157,642	37,637,928	843,233,843
1997	146,037,915	666,918,104	16,418,525	41,017,742	870,392,286
1998	164,989,544	693,874,781	15,776,184	43,627,688	918,268,196
1999	183,170,401	722,531,406	17,345,320	46,299,912	969,347,038
2000	185,631,385	762,372,764	20,476,696	52,476,438	1,020,957,283

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C1-3 Net Income of Total Sole Proprietorships, by Filing Status, 1985-2000 (All figures are estimates based on samples and in thousand of dollars)					
Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	10,707,567	64,632,286	620,441	2,812,284	78,772,578
1986	12,762,976	73,765,595	908,589	2,986,603	90,423,763
1987	16,674,003	83,834,994	1,028,702	3,922,928	105,460,627
1988	19,858,517	100,102,355	1,951,022	4,411,357	126,323,251
1989	20,906,578	104,630,637	2,642,042	4,558,424	132,737,680
1990	22,197,354	112,139,679	2,299,405	4,793,755	141,430,193
1991	23,631,536	110,544,612	2,309,145	5,378,721	141,864,014
1992	25,550,203	119,828,380	3,336,176	5,245,487	153,960,246
1993	24,403,856	122,992,830	2,424,407	6,637,710	156,458,803
1994	26,769,073	129,572,134	2,804,363	7,653,098	166,798,668
1995	25,557,049	132,424,045	2,976,691	8,304,551	169,262,336
1996	29,183,326	134,256,236	3,230,385	10,085,747	176,755,693
1997	30,070,303	142,397,297	2,949,581	11,226,731	186,643,910
1998	34,834,194	151,470,699	3,785,827	12,183,999	202,274,720
1999	37,060,217	155,095,156	3,649,090	12,142,515	207,946,977
2000	36,538,771	159,874,200	4,181,506	14,132,184	214,726,661

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C2-1 Number of Male-Operated Sole Proprietorships, by Filing Status, 1985-2000 (All figures are estimates based on samples)					
Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	1,677,657	6,802,544	89,320	197,694	8,767,215
1986	1,739,724	7,031,428	87,290	223,758	9,082,200
1987	1,982,882	7,185,966	103,121	219,019	9,490,988
1988	1,999,800	7,594,232	116,554	247,894	9,958,480
1989	2,180,594	7,622,206	188,299	287,633	10,278,732
1990	2,221,382	7,986,096	207,495	324,708	10,739,682
1991	2,377,373	8,047,895	194,913	348,531	10,968,712
1992	2,464,047	7,991,413	233,864	358,125	11,047,449
1993	2,444,709	8,236,328	204,147	462,077	11,347,261
1994	2,521,962	8,216,428	207,019	447,681	11,393,090
1995	2,520,385	8,414,338	213,508	475,457	11,623,688
1996	2,646,294	8,447,116	217,346	550,923	11,861,679
1997	2,635,606	8,472,329	223,704	569,973	11,901,611
1998	2,797,277	8,402,743	200,437	546,066	11,946,523
1999	2,869,162	8,356,016	204,239	577,937	12,007,353
2000	2,901,031	8,423,884	185,277	663,928	12,174,119

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C2-2 Receipts of Male-Operated Sole Proprietorships, by Filing Status, 1985-2000 (All figures are estimates based on samples and in thousand of dollars)					
Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	53,486,922	381,152,164	4,215,978	9,074,637	447,929,701
1986	54,882,938	389,235,665	5,956,158	8,383,012	458,457,773
1987	63,057,491	423,058,014	4,429,091	12,186,310	502,730,905
1988	72,044,126	460,319,648	6,439,517	10,782,581	549,585,873
1989	77,573,085	466,681,081	9,041,956	14,417,416	567,713,538
1990	79,132,532	497,019,162	11,235,573	15,187,601	602,574,868
1991	83,495,785	483,786,576	10,057,841	13,881,308	591,221,509
1992	88,810,801	491,077,770	12,535,279	14,582,277	607,006,127
1993	85,789,830	504,049,435	12,556,321	18,247,444	620,643,031
1994	96,958,852	521,913,807	10,650,438	17,133,053	646,656,149
1995	94,968,346	526,819,365	11,734,120	19,167,495	652,689,327
1996	103,021,948	532,888,092	13,313,602	22,790,742	672,014,384
1997	110,316,227	543,877,090	12,193,868	23,925,069	690,312,254
1998	126,323,756	570,174,246	11,405,958	23,173,653	731,077,613
1999	143,186,718	590,645,323	13,399,549	25,228,805	772,460,395
2000	144,579,074	626,631,043	15,795,412	30,234,813	817,240,342

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C2-3 Net Income of Male-Operated Sole Proprietorships, by Filing Status, 1985-2000 (All figures are estimates based on samples and in thousand of dollars)					
Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	8,062,500	54,946,014	477,924	1,457,828	64,944,266
1986	9,507,897	62,711,945	636,336	1,330,503	74,186,681
1987	11,808,710	70,858,876	792,130	2,064,924	85,524,640
1988	14,453,894	85,049,194	1,592,482	2,241,010	103,336,580
1989	15,269,240	87,797,138	2,202,631	2,660,642	107,929,650
1990	15,806,722	96,817,166	1,658,448	2,884,945	117,167,282
1991	16,822,602	93,918,092	1,954,605	2,809,437	115,504,737
1992	18,788,150	100,606,207	2,699,980	2,971,444	125,065,782
1993	17,589,997	102,806,410	1,835,243	3,951,020	126,182,671
1994	19,516,181	108,804,048	2,105,491	4,064,782	134,490,502
1995	18,554,111	111,680,919	2,068,379	4,546,791	136,850,199
1996	19,901,017	111,613,732	2,574,691	5,562,917	139,652,357
1997	20,752,140	117,606,028	2,311,489	6,156,308	146,825,965
1998	24,325,909	124,255,470	2,571,722	5,466,231	156,619,331
1999	25,082,643	125,369,654	2,484,144	5,334,398	158,270,839
2000	25,517,105	129,016,507	2,842,402	6,491,916	163,867,929

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C3-1 Number of Female-Operated Sole Proprietorships, by Filing Status, 1985-2000 (All figures are estimates based on samples)					
Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	849,088	2,864,917	32,348	342,243	4,088,596
1986	904,732	2,939,162	36,702	416,380	4,296,976
1987	1,028,561	3,109,026	71,267	398,357	4,607,211
1988	1,053,422	3,165,691	66,425	447,323	4,732,862
1989	1,165,223	3,439,262	81,470	471,783	5,157,738
1990	1,289,675	3,694,923	100,777	466,864	5,552,239
1991	1,285,959	3,812,659	73,069	557,683	5,729,370
1992	1,393,196	3,876,501	89,957	556,047	5,915,700
1993	1,400,323	3,912,093	113,152	614,309	6,039,877
1994	1,458,021	4,092,073	89,277	686,570	6,325,942
1995	1,467,623	4,109,931	108,440	694,080	6,380,074
1996	1,552,636	4,231,388	111,225	842,908	6,738,158
1997	1,633,624	4,313,361	111,947	918,679	6,977,611
1998	1,635,523	4,347,810	132,331	1,010,700	7,126,365
1999	1,720,976	4,327,717	118,306	1,051,744	7,218,744
2000	1,812,783	4,391,562	128,363	1,089,765	7,422,473

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C3-2 Receipts of Female-Operated Sole Proprietorships, by Filing Status, 1985-2000 (All figures are estimates based on samples and in thousand of dollars)					
Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	13,544,190	49,053,757	601,955	6,454,756	69,654,658
1986	15,358,070	52,302,606	827,407	6,652,453	75,140,536
1987	18,659,509	55,880,836	1,017,041	7,406,495	82,963,881
1988	19,557,421	59,470,390	1,191,124	7,701,555	87,920,490
1989	21,150,508	61,907,489	1,965,630	7,349,946	92,373,574
1990	26,760,293	71,362,996	2,759,154	10,314,854	111,197,297
1991	26,381,146	70,721,367	2,089,991	9,807,731	109,000,234
1992	27,210,566	72,206,314	2,850,039	10,230,855	112,497,774
1993	26,938,382	76,900,852	2,147,154	10,233,485	116,219,872
1994	28,419,493	78,886,413	2,376,384	12,066,522	121,748,812
1995	29,751,700	82,827,128	3,435,525	11,995,136	128,009,490
1996	33,937,056	91,064,417	2,844,040	14,847,186	142,692,699
1997	35,721,688	96,825,799	4,224,657	17,092,673	153,864,817
1998	38,665,788	101,607,869	4,370,226	20,454,035	165,097,918
1999	39,983,682	106,963,745	3,945,771	21,071,107	171,964,305
2000	41,052,310	111,097,026	4,681,284	22,241,625	179,072,245

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table C3-3 Net Income of Female-Operated Sole Proprietorships, by Filing Status, 1985-2000**  
(All figures are estimates based on samples and in thousand of dollars)

Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	2,645,067	8,412,774	142,517	1,354,456	12,554,814
1986	3,255,079	8,803,629	272,253	1,656,100	13,987,061
1987	4,865,294	10,919,433	236,571	1,858,004	17,879,303
1988	5,404,623	12,428,681	358,540	2,170,347	20,362,191
1989	5,637,338	14,235,124	439,411	1,897,782	22,209,655
1990	6,390,632	14,894,568	640,956	1,908,809	23,834,966
1991	6,808,934	15,939,928	354,539	2,569,284	25,672,685
1992	6,762,053	17,882,931	636,196	2,274,043	27,555,222
1993	6,813,859	19,198,937	589,164	2,686,690	29,288,650
1994	7,252,892	19,362,889	698,871	3,588,316	30,902,968
1995	7,002,938	19,307,925	908,313	3,757,760	30,976,935
1996	9,282,309	20,984,640	655,693	4,522,830	35,445,472
1997	9,318,163	22,928,039	638,092	5,070,422	37,954,716
1998	10,508,286	25,136,370	1,214,105	6,717,768	43,576,529
1999	11,977,574	27,602,824	1,164,946	6,808,117	47,553,460
2000	11,021,666	28,736,229	1,339,104	7,640,269	48,737,267

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table C4-1 Number of Male & Female-Operated Sole Proprietorships, by Filing Status, 1985-2000**  
(All figures are estimates based on samples)

Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	0	440,940	0	0	440,940
1986	0	419,164	0	0	419,164
1987	0	455,581	0	0	455,581
1988	0	536,943	0	0	536,943
1989	0	484,493	0	0	484,493
1990	0	304,463	0	0	304,463
1991	0	259,554	0	0	259,554
1992	0	329,136	0	0	329,136
1993	0	326,982	0	0	326,982
1994	0	389,744	0	0	389,744
1995	0	387,474	0	0	387,474
1996	0	431,880	0	0	431,880
1997	0	339,427	0	0	339,427
1998	0	303,911	0	0	303,911
1999	0	289,950	0	0	289,950
2000	0	264,975	0	0	264,975

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C4-2 Receipts of Male & Female-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of dollars)

Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	0	22,461,071	0	0	22,461,071
1986	0	25,785,949	0	0	25,785,949
1987	0	25,127,946	0	0	25,127,946
1988	0	34,463,568	0	0	34,463,568
1989	0	32,723,826	0	0	32,723,826
1990	0	16,833,855	0	0	16,833,855
1991	0	18,179,464	0	0	18,179,464
1992	0	17,578,131	0	0	17,578,131
1993	0	20,352,548	0	0	20,352,548
1994	0	22,225,058	0	0	22,225,058
1995	0	26,664,821	0	0	26,664,821
1996	0	28,526,760	0	0	28,526,760
1997	0	26,215,215	0	0	26,215,215
1998	0	22,092,666	0	0	22,092,666
1999	0	24,922,338	0	0	24,922,338
2000	0	24,644,696	0	0	24,644,696

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table C4-3 Net Income of Male & Female-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of dollars)

Year	Single	Married Filing Jointly/Widow	Married Filing Separately	Head of Household	Total
1985	0	1,273,498	0	0	1,273,498
1986	0	2,250,020	0	0	2,250,020
1987	0	2,056,685	0	0	2,056,685
1988	0	2,624,480	0	0	2,624,480
1989	0	2,598,375	0	0	2,598,375
1990	0	427,945	0	0	427,945
1991	0	686,592	0	0	686,592
1992	0	1,339,242	0	0	1,339,242
1993	0	987,482	0	0	987,482
1994	0	1,405,198	0	0	1,405,198
1995	0	1,435,202	0	0	1,435,202
1996	0	1,657,864	0	0	1,657,864
1997	0	1,863,229	0	0	1,863,229
1998	0	2,078,860	0	0	2,078,860
1999	0	2,122,678	0	0	2,122,678
2000	0	2,121,464	0	0	2,121,464

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.



## Tables D: Major Business Activities

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	393,822	198,101	739,888	683,721	305,993	791,800	252,708	951,844	N.A.	N.A.	4,317,877
1986	357,152	211,961	716,108	778,394	333,098	833,163	283,284	956,709	N.A.	N.A.	4,469,869
1987	442,776	183,622	752,504	832,405	309,677	855,558	298,771	997,969	N.A.	N.A.	4,673,282
1988	401,771	208,969	726,437	815,555	353,591	940,820	356,872	1,016,875	N.A.	N.A.	4,820,891
1989	429,156	279,854	763,965	821,071	327,235	681,938	374,028	1,292,672	496,830	556,909	6,023,657
1990	415,437	309,770	848,973	804,487	338,719	661,017	396,815	1,283,847	552,392	657,594	6,269,050
1991	466,623	235,791	885,806	797,362	371,313	569,001	457,530	1,283,032	580,186	657,708	6,304,352
1992	517,524	287,454	916,023	788,652	383,858	629,056	430,435	1,330,997	531,176	692,349	6,507,525
1993	504,932	266,777	1,028,448	770,690	436,780	687,847	494,551	1,022,959	574,028	732,210	6,519,223
1994	519,368	290,942	1,224,617	790,556	428,367	634,772	501,348	999,249	606,814	827,078	6,823,112
1995	567,327	316,182	1,191,298	739,607	435,143	706,674	502,054	979,839	623,686	754,461	6,816,272
1996	563,144	473,892	1,300,950	729,660	466,288	768,207	535,175	1,111,545	619,871	813,468	7,382,199
1997	575,032	527,175	1,368,526	751,378	479,742	866,686	485,756	1,251,560	581,512	910,246	7,797,613
1998	497,368	516,271	1,106,334	786,683	491,321	796,260	487,162	1,196,632	686,390	658,998	7,223,418
1999	489,086	481,539	1,109,002	815,119	508,204	638,884	598,278	1,288,663	652,876	676,451	7,258,101
2000	475,020	452,468	1,126,247	876,746	526,862	596,102	607,497	1,249,935	713,266	675,711	7,299,855

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	9,090,484	8,120,444	6,843,926	14,456,627	5,234,634	7,326,934	3,692,635	19,259,136	N.A.	N.A.	74,024,820
1986	10,231,442	10,607,893	6,787,660	17,645,694	6,241,266	8,890,287	2,947,824	22,721,284	N.A.	N.A.	86,073,349
1987	13,319,389	9,360,070	9,323,611	18,502,036	5,912,140	7,346,274	4,111,238	24,031,024	N.A.	N.A.	91,905,782
1988	13,018,055	9,878,842	8,612,009	19,122,403	6,203,156	10,648,087	4,692,263	23,181,145	N.A.	N.A.	95,355,959
1989	13,833,015	14,314,683	8,874,457	19,599,148	6,331,755	10,129,296	4,175,061	31,342,902	3,254,653	13,103,180	124,958,150
1990	13,189,168	13,904,483	13,056,172	17,806,259	6,846,627	9,064,787	4,534,372	36,803,304	4,016,632	15,355,919	134,577,723
1991	14,249,449	13,057,236	10,201,667	17,421,499	7,679,507	6,521,895	5,537,234	28,505,063	4,066,657	16,101,143	123,341,349
1992	15,945,102	14,661,421	9,578,251	17,578,772	8,236,250	7,698,534	5,227,532	29,554,924	4,323,372	17,099,391	129,903,551
1993	17,897,798	15,542,158	13,357,258	19,983,370	8,713,645	10,565,926	5,516,142	21,251,977	4,722,648	17,314,933	134,865,855
1994	20,187,429	17,804,820	16,909,328	20,709,488	9,379,549	9,841,049	6,217,546	23,182,647	5,470,324	19,378,836	149,081,016
1995	20,429,767	16,607,605	16,525,377	21,382,929	9,725,473	10,444,457	6,987,206	22,035,609	6,097,381	20,586,828	150,822,634
1996	21,389,714	25,565,306	16,834,211	24,620,456	10,301,699	10,921,734	7,255,248	27,278,928	5,881,632	23,162,649	173,211,579
1997	22,390,449	25,994,006	19,583,895	27,463,139	11,062,865	12,326,185	7,665,442	30,132,037	6,320,440	27,770,376	190,708,834
1998	20,867,827	26,307,049	15,552,515	33,206,114	11,203,188	12,115,811	7,728,033	35,247,899	6,871,795	23,007,135	192,107,366
1999	20,868,671	24,660,451	16,287,304	36,163,809	12,340,374	10,382,582	9,224,931	35,385,693	6,911,960	25,134,336	197,360,111
2000	22,458,994	24,109,787	15,761,797	40,581,554	12,828,544	10,932,292	9,612,789	36,036,269	8,202,306	26,738,900	207,263,232

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D1-3 Business Net Income of Total Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	2,691,633	1,380,455	438,858	5,620,367	1,259,781	2,116,015	1,020,824	4,608,254	N.A.	N.A.	19,136,187
1986	2,477,466	1,531,791	812,681	7,286,516	1,411,294	2,757,273	1,001,653	5,127,803	N.A.	N.A.	22,406,477
1987	3,344,243	1,324,463	997,810	8,212,374	1,328,463	2,898,459	1,368,965	5,396,220	N.A.	N.A.	24,870,997
1988	3,483,256	1,608,781	802,048	8,566,542	1,564,905	3,602,862	1,529,072	5,994,583	N.A.	N.A.	27,152,049
1989	3,698,443	2,230,367	952,013	8,559,579	1,661,640	3,114,425	1,306,677	8,266,509	1,127,609	7,591,460	38,508,722
1990	3,372,427	2,418,597	1,182,564	7,174,883	1,667,134	2,459,670	1,762,163	9,271,827	1,314,887	8,741,052	39,365,205
1991	3,367,201	1,936,731	770,416	6,880,092	2,029,251	2,398,563	1,615,166	8,664,779	1,303,358	8,698,929	37,664,486
1992	4,363,878	2,162,816	782,041	7,288,975	2,412,157	2,547,100	1,864,544	8,721,730	1,403,197	9,630,378	41,176,817
1993	4,263,981	2,512,794	1,512,151	8,915,754	2,645,918	3,689,779	2,002,212	6,157,945	1,574,575	9,039,153	42,314,264
1994	5,035,467	2,470,037	2,237,832	9,342,249	3,074,615	3,229,361	2,264,047	6,909,739	1,905,159	9,923,484	46,391,989
1995	5,096,827	2,574,699	2,007,730	9,664,810	2,853,472	3,720,689	2,414,582	6,070,250	2,138,167	10,761,274	47,302,500
1996	5,089,954	4,119,256	1,953,662	11,123,950	2,990,571	3,410,713	2,680,049	8,438,952	1,958,322	11,928,896	53,694,326
1997	6,193,563	4,222,987	2,685,633	13,112,690	3,279,574	3,790,133	2,526,937	8,291,387	2,036,995	15,104,807	61,244,705
1998	5,853,243	4,846,885	1,846,960	15,716,377	3,685,620	3,869,055	2,658,687	12,186,668	2,683,641	12,947,213	66,294,348
1999	5,794,637	4,567,018	2,107,001	17,137,468	4,187,275	2,979,878	3,482,270	12,518,503	2,574,177	13,679,239	69,027,466
2000	5,925,350	3,795,497	2,081,250	19,618,257	4,380,610	3,009,323	3,542,608	12,272,052	2,941,682	15,161,182	72,727,811

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D2-1 Number of Male-Operated Sole Proprietorships, by Major Business Activities, 1985-2000  
(All figures are estimates based on samples)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	379,738	181,733	215,686	334,262	28,032	268,307	135,623	572,669	N.A.	N.A.	2,116,050
1986	343,271	188,758	219,229	353,674	47,020	330,118	121,963	576,460	N.A.	N.A.	2,180,493
1987	426,263	168,407	232,636	378,684	39,957	376,786	152,850	570,683	N.A.	N.A.	2,346,266
1988	393,797	186,900	250,625	364,018	38,570	424,011	172,121	560,754	N.A.	N.A.	2,390,796
1989	408,939	260,973	243,826	396,250	42,656	328,719	165,897	754,924	21,969	398,571	3,022,724
1990	400,376	295,229	325,953	383,658	43,442	319,516	177,413	754,771	16,551	472,631	3,189,539
1991	452,929	221,982	277,208	384,794	54,876	262,720	209,531	789,854	55,533	455,926	3,165,354
1992	504,165	277,989	302,303	383,612	51,459	292,595	185,649	817,672	19,862	492,912	3,328,218
1993	494,492	247,754	383,064	358,934	49,820	322,667	210,770	622,728	38,951	489,797	3,218,978
1994	492,708	272,667	456,131	361,999	51,309	316,731	227,416	612,418	37,899	539,817	3,369,097
1995	550,986	297,998	468,498	346,722	44,518	344,516	197,521	550,111	37,166	514,983	3,353,019
1996	540,353	449,375	479,670	347,803	41,709	358,628	186,774	685,521	28,947	561,162	3,679,942
1997	559,050	472,183	494,578	362,953	37,372	364,949	162,320	752,421	21,421	590,008	3,817,255
1998	478,921	470,946	447,773	398,821	56,559	343,772	189,720	724,421	41,927	433,345	3,586,207
1999	464,204	443,891	443,681	411,927	74,935	279,682	236,148	750,960	52,046	440,162	3,597,636
2000	455,333	423,048	426,545	428,485	63,063	255,277	231,526	776,582	62,525	441,068	3,563,452

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table D2-2 Business Receipts of Male-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities as Percent of Total Sole Proprietorships
1985	8,913,623	7,590,056	3,913,296	8,752,785	675,605	3,581,353	2,966,858	14,829,400	N.A.	N.A.	51,222,977
1986	9,783,506	9,645,118	3,371,927	9,742,522	1,431,695	5,361,909	1,520,801	16,400,799	N.A.	N.A.	57,258,277
1987	12,695,470	8,506,675	6,071,697	10,363,458	1,089,089	4,180,190	3,016,958	17,165,591	N.A.	N.A.	63,089,128
1988	12,484,286	8,791,399	5,042,510	10,908,440	923,930	6,948,099	3,265,030	14,995,524	N.A.	N.A.	63,359,217
1989	13,168,319	13,849,839	5,417,526	11,534,203	1,143,944	6,800,072	2,700,080	22,910,310	378,136	10,727,196	88,629,625
1990	12,802,407	12,802,496	9,287,510	10,415,956	1,247,782	5,184,944	2,924,534	26,994,815	251,567	12,856,650	94,768,661
1991	13,795,776	12,536,482	6,081,357	9,820,913	1,745,749	3,314,119	3,863,115	21,018,621	410,314	13,033,102	85,619,547
1992	15,727,340	14,183,313	5,829,281	9,447,525	1,898,354	4,694,817	3,252,942	22,526,055	248,358	14,419,853	92,227,838
1993	17,609,248	14,670,301	8,493,582	10,459,302	1,685,100	5,895,717	3,453,254	15,024,681	351,580	13,817,246	91,460,011
1994	19,450,639	16,552,610	10,741,280	11,427,313	1,712,401	5,891,427	4,180,009	17,050,195	555,511	15,138,397	102,699,783
1995	19,644,867	15,592,446	11,198,318	11,562,079	1,514,525	6,334,932	4,438,742	16,213,482	480,295	16,658,056	103,637,742
1996	20,369,182	24,100,316	10,361,701	12,854,793	1,575,704	6,530,347	4,070,839	19,809,542	306,554	18,574,552	118,553,532
1997	20,975,850	24,699,521	12,344,145	14,623,008	1,656,246	6,699,255	4,326,875	21,244,975	390,593	21,983,569	128,944,036
1998	19,863,384	24,004,278	9,409,504	18,744,243	1,902,853	6,474,119	5,004,938	24,909,949	446,399	17,900,757	128,660,423
1999	19,674,061	22,617,270	10,252,495	20,401,815	2,428,752	5,751,526	5,439,661	24,154,401	501,696	18,762,943	129,984,620
2000	21,481,124	22,269,394	9,191,262	22,709,732	2,407,566	5,874,437	5,214,076	24,459,154	585,936	21,049,175	135,241,855

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D2-3 Business Net Income of Male-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	2,610,396	1,321,946	449,805	2,972,046	208,666	1,059,223	676,448	3,399,647	N.A.	N.A.	12,698,177
1986	2,385,028	1,448,892	602,332	3,607,575	160,329	1,682,740	588,602	3,571,135	N.A.	N.A.	14,046,631
1987	3,133,915	1,278,356	790,796	3,857,734	271,719	1,864,063	851,987	3,792,437	N.A.	N.A.	15,841,006
1988	3,369,028	1,477,582	587,068	4,221,772	286,883	2,377,958	974,715	3,732,026	N.A.	N.A.	17,027,031
1989	3,509,642	2,143,109	849,977	4,539,197	333,346	2,085,636	612,227	5,755,293	49,375	6,441,121	26,318,923
1990	3,306,575	2,346,884	1,114,342	3,947,563	275,328	1,393,613	1,028,141	6,827,409	53,595	7,440,540	27,733,990
1991	3,302,298	1,865,766	837,946	3,525,931	416,595	1,367,450	925,342	6,045,911	84,393	7,196,159	25,567,792
1992	4,319,891	2,131,699	718,908	3,573,814	448,578	1,422,996	1,017,757	6,399,891	54,421	8,280,311	28,368,267
1993	4,211,485	2,458,335	1,308,333	4,190,813	448,926	2,218,546	1,071,369	3,962,857	121,226	7,293,162	27,285,052
1994	4,813,112	2,257,934	1,840,456	4,918,237	486,687	2,002,676	1,262,023	4,753,976	138,728	7,989,991	30,463,819
1995	5,016,199	2,453,930	1,703,831	4,876,323	378,000	2,421,835	1,104,038	4,275,627	145,939	8,935,160	31,310,883
1996	4,904,506	3,996,833	1,626,206	5,531,058	346,198	2,168,344	1,079,347	5,850,793	74,765	9,967,866	35,545,916
1997	6,034,393	4,144,285	2,437,392	6,877,472	281,783	2,045,800	996,455	5,605,371	100,817	12,231,874	40,755,642
1998	5,635,860	4,555,915	1,712,274	8,341,056	483,761	2,027,516	1,204,538	8,263,077	175,298	10,376,215	42,775,510
1999	5,593,849	4,343,648	1,714,722	9,079,392	691,671	1,752,483	1,483,195	8,329,218	197,406	10,437,421	43,623,005
2000	5,709,082	3,609,756	1,906,604	10,645,070	720,212	1,733,080	1,330,434	7,836,204	271,236	12,083,786	45,845,463

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D3-1 Number of Female-Operated Sole Proprietorships, by Major Business Activities, 1985-2000  
(All figures are estimates based on samples)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	3,001	12,327	482,428	336,277	275,128	507,026	112,752	358,603	N.A.	N.A.	2,087,542
1986	8,492	14,323	474,447	405,554	278,870	493,992	147,926	368,761	N.A.	N.A.	2,192,365
1987	8,767	10,496	489,642	432,852	268,762	466,360	138,656	413,320	N.A.	N.A.	2,228,855
1988	5,630	14,440	442,738	436,309	304,092	493,406	170,144	433,294	N.A.	N.A.	2,300,053
1989	9,977	14,333	483,934	406,951	280,035	339,165	197,216	508,152	471,414	140,940	2,852,116
1990	9,870	9,345	500,666	412,636	294,777	333,494	209,472	518,306	533,446	175,811	2,997,823
1991	11,428	12,150	581,607	402,996	314,487	301,041	245,293	479,471	521,029	194,899	3,064,401
1992	9,908	6,012	593,135	394,244	327,806	333,426	237,463	497,963	508,237	195,536	3,103,731
1993	6,826	10,386	612,508	400,820	382,095	361,159	276,721	392,994	529,446	239,641	3,212,596
1994	24,401	13,793	722,486	412,816	371,700	311,540	265,669	375,987	565,587	278,223	3,342,203
1995	15,117	16,476	685,001	376,083	383,809	357,602	295,399	421,658	580,686	231,142	3,362,972
1996	19,891	17,882	783,037	364,722	420,108	405,730	335,825	408,577	581,927	239,751	3,577,451
1997	8,560	52,909	828,800	377,037	436,749	497,178	316,160	484,721	550,842	302,940	3,855,895
1998	16,077	41,526	631,434	374,318	428,968	446,339	296,093	457,763	641,637	216,934	3,551,090
1999	21,466	34,387	644,318	392,998	426,241	357,127	355,073	527,782	598,882	230,223	3,588,498
2000	13,626	27,133	681,840	439,296	456,732	332,718	370,283	464,084	644,973	222,132	3,652,817

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table D3-2 Business Receipts of Female-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	61,099	437,463	2,631,398	5,187,391	4,367,806	3,382,697	669,751	4,219,930	N.A.	N.A.	20,957,536
1986	293,832	529,715	2,774,700	6,918,548	4,188,328	3,412,815	1,266,899	6,120,965	N.A.	N.A.	25,505,802
1987	462,227	708,632	3,033,770	7,687,006	4,732,037	2,900,037	1,044,782	6,228,176	N.A.	N.A.	26,796,669
1988	343,736	664,974	2,893,399	7,833,409	5,154,387	3,334,757	1,095,482	7,792,862	N.A.	N.A.	29,113,006
1989	408,063	318,097	3,268,036	7,533,915	4,829,677	3,034,842	1,294,112	7,704,429	2,752,832	2,066,288	33,210,291
1990	204,206	743,396	3,571,151	6,894,861	5,598,737	3,351,638	1,494,740	9,518,987	3,734,398	2,202,153	37,314,269
1991	326,390	394,126	3,791,593	7,189,457	5,876,834	3,145,712	1,618,749	6,989,871	3,564,674	2,851,564	35,748,968
1992	86,314	435,177	3,464,401	7,852,394	6,209,061	2,667,872	1,794,601	6,217,232	3,970,556	2,501,698	35,199,307
1993	88,229	482,473	4,320,814	9,241,536	6,785,123	4,518,251	1,923,998	5,804,648	4,302,112	3,281,364	40,748,548
1994	679,021	1,131,628	5,762,342	8,784,169	7,398,562	3,530,699	1,953,881	5,674,983	4,785,417	4,002,740	43,703,442
1995	628,930	651,289	4,853,116	9,435,604	7,821,160	3,861,549	2,241,415	5,351,874	5,279,277	3,691,168	43,815,381
1996	675,777	1,196,484	5,852,563	11,148,487	8,482,152	4,066,204	2,715,430	7,066,903	5,402,229	3,817,303	50,423,532
1997	717,569	1,220,442	6,289,909	12,358,951	9,083,871	5,268,367	2,846,893	8,206,122	5,734,563	5,277,630	57,004,317
1998	688,122	1,821,376	5,884,603	13,784,185	9,140,971	5,027,849	2,665,153	9,950,922	6,388,531	4,898,386	60,250,098
1999	821,893	1,953,616	5,916,491	15,037,443	9,579,448	4,322,530	3,386,300	10,570,397	6,358,960	6,180,935	64,128,013
2000	512,262	1,635,579	6,451,543	17,319,833	10,127,172	4,521,448	3,957,870	11,250,600	7,502,645	5,476,616	68,755,567

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D3-3 Business Net Income of Female-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	30,023	50,186	-14,343	2,600,881	1,005,762	974,563	330,250	1,183,835	N.A.	N.A.	6,161,157
1986	73,400	59,341	155,618	3,607,169	1,169,034	1,136,781	376,824	1,524,350	N.A.	N.A.	8,102,517
1987	145,585	42,521	227,349	4,259,272	1,062,224	1,002,467	500,776	1,553,000	N.A.	N.A.	8,793,195
1988	80,568	54,321	164,949	4,270,635	1,251,001	1,190,859	384,685	2,109,348	N.A.	N.A.	9,506,365
1989	92,750	80,204	117,775	3,930,992	1,327,701	984,754	648,076	2,400,186	1,093,512	1,032,755	11,708,703
1990	63,801	96,011	74,383	3,205,614	1,392,774	1,086,732	737,586	2,436,827	1,259,020	1,166,073	11,518,822
1991	57,938	50,031	-11,090	3,333,662	1,601,005	1,028,603	686,197	2,601,335	1,225,477	1,401,944	11,975,102
1992	48,872	39,389	92,972	3,639,997	1,938,521	1,085,521	794,724	2,215,582	1,336,867	1,279,704	12,472,148
1993	44,976	65,638	254,511	4,654,786	2,073,351	1,477,407	899,446	2,143,171	1,425,984	1,673,920	14,713,189
1994	208,153	198,164	480,246	4,284,311	2,462,454	1,129,306	1,005,435	2,103,659	1,748,423	1,880,560	15,500,711
1995	65,349	89,673	391,625	4,665,933	2,317,440	1,263,267	1,206,834	1,751,487	1,866,949	1,771,214	15,389,772
1996	157,635	108,171	390,195	5,446,650	2,530,345	1,184,073	1,431,767	2,536,027	1,824,447	1,802,317	17,411,626
1997	63,534	90,505	289,644	6,134,849	2,928,506	1,631,875	1,378,806	2,598,802	1,848,450	2,799,699	19,764,669
1998	106,178	231,646	184,075	7,116,443	3,160,863	1,728,238	1,443,666	3,828,811	2,516,566	2,515,138	22,831,626
1999	149,147	218,841	455,513	7,939,434	3,368,945	1,194,151	1,850,756	4,093,308	2,359,417	3,275,564	24,905,076
2000	67,014	168,575	223,906	8,911,571	3,585,606	1,167,937	2,140,295	4,267,378	2,620,748	2,993,462	26,146,491

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D4-1 Number of Male & Female-Operated Sole Proprietorships, by Major Business Activities, 1985-2000  
(All figures are estimates based on samples)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	11,083	4,041	41,774	13,182	2,833	16,467	4,333	20,572	N.A.	N.A.	114,285
1986	5,389	8,880	22,432	19,166	7,208	9,053	13,395	11,488	N.A.	N.A.	97,011
1987	7,746	4,719	30,226	20,869	958	12,412	7,265	13,966	N.A.	N.A.	98,161
1988	2,345	7,629	33,073	15,228	10,929	23,403	14,606	22,828	N.A.	N.A.	130,042
1989	10,240	4,549	36,205	17,871	4,544	14,054	10,915	29,596	3,447	17,397	148,817
1990	5,191	5,196	22,354	8,193	500	8,007	9,930	10,769	2,395	9,151	81,687
1991	2,266	1,659	26,991	9,572	1,950	5,240	2,706	13,707	3,624	6,882	74,597
1992	3,452	3,452	20,584	10,797	4,593	3,035	7,323	15,362	3,077	3,902	75,576
1993	3,614	8,637	32,876	10,936	4,865	4,022	7,060	7,237	5,631	2,772	87,649
1994	2,258	4,481	45,999	15,742	5,359	6,501	8,262	10,844	3,327	9,038	111,811
1995	1,224	1,709	37,798	16,802	6,817	4,556	9,135	8,070	5,834	8,335	100,281
1996	2,900	6,635	38,243	17,135	4,471	3,848	12,576	17,446	8,997	12,555	124,806
1997	7,422	2,082	45,148	11,388	5,622	4,559	7,276	14,418	9,249	17,298	124,463
1998	2,369	3,799	27,126	13,544	5,794	6,148	1,348	14,448	2,826	8,719	86,121
1999	3,416	3,261	21,003	10,194	7,028	2,075	7,056	9,920	1,948	6,067	71,967
2000	6,062	2,287	17,861	8,965	7,067	8,108	5,688	9,269	5,767	12,511	83,586

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table D4-2 Business Receipts of Male & Female-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	115,762	92,925	299,231	516,451	191,223	362,884	56,026	209,806	N.A.	N.A.	1,844,308
1986	154,104	433,059	641,033	984,624	621,243	115,563	160,124	199,519	N.A.	N.A.	3,309,270
1987	161,692	144,763	218,144	451,571	91,015	266,047	49,497	637,256	N.A.	N.A.	2,019,985
1988	190,032	422,468	676,099	380,554	124,840	365,232	331,751	392,759	N.A.	N.A.	2,883,736
1989	256,633	146,747	188,895	531,030	358,133	294,382	180,870	728,163	123,685	309,696	3,118,234
1990	182,554	358,591	197,511	495,443	109	528,205	115,098	289,501	30,666	297,116	2,494,793
1991	127,283	126,628	328,718	411,130	56,924	62,064	55,370	496,571	91,670	216,477	1,972,835
1992	131,449	42,931	284,569	278,853	128,835	335,845	179,989	811,637	104,458	177,840	2,476,406
1993	200,321	389,384	542,862	282,532	243,423	151,959	138,891	422,647	68,956	216,323	2,657,296
1994	57,768	120,582	405,707	498,006	268,586	418,923	83,656	457,468	129,396	237,699	2,677,791
1995	155,970	363,871	473,943	385,247	389,788	247,976	307,049	470,253	337,809	237,604	3,369,511
1996	344,756	268,507	619,946	617,176	243,843	325,183	468,979	402,483	172,849	770,793	4,234,515
1997	697,030	74,043	949,841	481,180	322,749	358,563	491,673	680,939	195,284	509,178	4,760,481
1998	316,320	481,395	258,408	677,686	159,364	613,843	57,943	387,027	36,865	207,992	3,196,844
1999	372,717	89,565	118,318	724,551	332,174	308,526	398,971	660,895	51,305	190,457	3,247,478
2000	465,608	204,814	118,993	551,989	293,806	536,407	440,843	326,515	113,726	213,110	3,265,810

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

Table D4-3 Business Net Income of Male & Female-Operated Sole Proprietorships, by Filing Status, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Carpentering and Floor Contractors	Misc. Specialty Trade Contractors	Sales By Door-To-Door, etc.	Real Estate Agents and Brokers	Beauty Shops	Misc. Personal Services	Janitorial and Related Services To Buildings	Other Business Services	Child Day Care	Consulting and Research	10 Activities Total
1985	51,214	8,323	3,396	47,440	45,353	82,229	14,125	24,772	N.A.	N.A.	276,853
1986	19,038	23,558	54,731	71,772	81,931	-62,248	36,227	32,318	N.A.	N.A.	257,328
1987	64,742	3,586	-20,335	95,368	-5,480	31,929	16,203	50,782	N.A.	N.A.	236,796
1988	33,660	76,878	50,031	74,136	27,021	34,045	169,672	153,209	N.A.	N.A.	618,652
1989	96,051	7,055	-15,739	89,390	593	44,035	46,374	111,031	-15,278	117,584	481,095
1990	2,051	-24,297	-6,161	21,706	-968	-20,675	-3,564	7,592	2,271	134,439	112,393
1991	6,965	20,933	-56,440	20,500	11,652	2,510	3,626	17,533	-6,512	100,826	121,593
1992	-4,885	-8,272	-29,839	75,165	25,058	38,583	52,064	106,258	11,909	70,362	336,402
1993	7,520	-11,180	-50,693	70,156	123,642	-6,173	31,397	51,917	27,365	72,072	316,023
1994	14,202	13,938	-82,870	139,701	125,474	97,379	-3,411	52,104	18,008	52,933	427,459
1995	15,279	31,095	-87,727	122,554	158,031	35,586	103,710	43,136	125,279	54,899	601,844
1996	27,813	14,253	-62,738	146,241	114,029	58,296	168,935	52,132	59,111	158,713	736,784
1997	95,636	-11,802	-41,404	100,369	69,285	112,458	151,677	87,213	87,728	73,234	724,395
1998	111,204	59,324	-49,389	258,878	40,996	113,300	10,484	94,780	-8,224	55,860	687,213
1999	51,641	4,530	-63,234	118,642	126,660	33,243	148,319	95,977	17,355	-33,746	499,385
2000	149,253	17,166	-49,259	61,616	74,793	108,306	71,879	168,470	49,698	83,934	735,856

Source: U.S. Small Business Administration, Office of Advocacy, based on data from the Internal Revenue Service, Statistics of Income Division.

## Tables E: Six Broad Industries

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	352,386	2,084,700	579,603	2,635,141	1,175,710	6,469,211	13,296,751
1986	368,671	2,193,957	612,080	2,600,405	1,287,708	6,735,519	13,798,340
1987	389,189	2,279,073	672,770	2,712,449	1,385,612	7,114,687	14,553,780
1988	373,660	2,311,736	628,907	2,761,225	1,433,078	7,719,680	15,228,285
1989	365,033	2,441,759	657,862	2,822,327	1,479,132	8,154,851	15,920,963
1990	381,781	2,367,690	680,527	3,053,871	1,602,183	8,510,331	16,596,384
1991	465,258	2,437,812	722,602	3,051,122	1,544,798	8,736,044	16,957,636
1992	433,574	2,563,618	670,420	3,271,281	1,498,338	8,855,054	17,292,286
1993	533,417	2,601,303	748,941	3,355,345	1,519,469	8,955,645	17,714,120
1994	555,138	2,700,069	792,583	3,431,291	1,545,943	9,083,752	18,108,776
1995	580,093	2,805,456	787,856	3,599,515	1,448,501	9,169,816	18,391,237
1996	597,771	2,758,686	920,564	3,773,558	1,448,055	9,533,083	19,031,717
1997	632,441	2,905,922	834,555	3,714,054	1,480,842	9,650,836	19,218,649
1998	597,877	2,811,147	955,727	3,463,354	1,600,605	9,948,089	19,376,799
1999	330,473	2,828,775	851,422	3,142,415	1,643,525	10,719,436	19,516,047
2000	635,654	2,782,685	1,072,856	3,420,244	1,661,186	10,288,942	19,861,567

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	11,496,819	98,922,870	27,142,637	198,144,764	33,715,391	170,622,948	540,045,430
1986	12,936,006	108,561,442	27,155,322	186,061,517	39,627,808	185,042,164	559,384,259
1987	14,769,705	110,797,082	28,811,300	209,301,295	44,237,430	202,905,921	610,822,732
1988	15,525,238	119,778,515	31,510,457	223,172,658	46,478,162	235,504,900	671,969,931
1989	15,281,568	124,249,746	31,819,955	228,263,146	54,085,760	239,110,763	692,810,938
1990	17,814,358	121,800,875	32,711,869	242,113,404	51,710,997	264,454,517	730,606,020
1991	18,138,258	121,720,372	35,045,465	234,809,893	48,943,254	259,743,965	718,401,208
1992	18,993,759	122,239,143	33,740,042	238,390,976	49,765,540	273,952,572	737,082,032
1993	20,990,046	133,912,242	34,578,789	236,706,170	59,655,204	271,373,001	757,215,452
1994	20,341,354	146,707,341	39,534,586	241,434,176	58,405,768	284,206,794	790,630,020
1995	19,806,466	145,319,149	38,819,981	253,215,143	59,369,042	290,833,856	807,363,638
1996	20,703,288	153,395,698	43,186,347	255,150,187	67,346,738	303,451,586	843,233,843
1997	24,863,245	158,795,292	45,527,727	250,866,281	76,742,346	313,597,394	870,392,286
1998	27,209,261	166,030,731	49,532,636	243,175,967	101,243,401	331,076,200	918,268,196
1999	16,962,163	176,403,343	45,168,566	222,486,482	128,845,644	379,480,839	969,347,038
2000	30,424,514	181,419,572	57,140,192	250,283,432	148,792,517	352,897,055	1,020,957,283

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	882,535	12,934,122	2,481,476	8,767,382	9,822,481	43,884,581	78,772,578
1986	1,068,486	13,228,750	3,450,720	10,089,024	11,974,555	50,612,228	90,423,763
1987	1,788,872	16,171,618	3,714,382	11,987,428	14,212,620	57,585,707	105,460,627
1988	2,073,070	18,727,164	4,076,050	13,840,895	16,351,619	71,254,453	126,323,251
1989	2,013,536	19,796,947	4,760,283	14,680,240	16,186,232	75,300,443	132,737,680
1990	2,334,538	18,817,349	4,392,162	15,146,070	16,130,817	84,609,257	141,430,193
1991	2,475,801	18,071,651	4,626,607	13,602,931	15,654,356	87,432,668	141,864,014
1992	3,108,897	19,887,809	4,899,092	15,066,666	17,356,655	93,641,127	153,960,246
1993	2,853,712	20,527,677	4,802,730	15,812,471	19,481,507	92,980,706	156,458,803
1994	3,368,763	23,576,279	6,150,766	17,693,362	19,822,140	96,187,358	166,798,668
1995	3,431,737	24,042,193	5,549,152	18,767,058	19,788,107	97,684,089	169,262,336
1996	3,250,495	25,039,445	5,810,460	18,916,980	21,726,223	102,012,091	176,755,693
1997	4,054,835	26,878,937	6,877,132	19,804,118	23,297,330	105,731,558	186,643,910
1998	3,863,251	28,844,584	7,336,452	19,167,799	29,317,075	113,745,559	202,274,720
1999	1,507,019	30,877,252	7,013,829	17,994,177	31,677,473	118,877,226	207,946,977
2000	4,400,869	30,540,723	8,563,944	18,492,258	32,419,341	120,309,526	214,726,661

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	257,927	1,812,865	489,014	1,504,362	733,791	3,969,256	8,767,215
1986	275,094	1,894,456	531,616	1,479,365	788,721	4,112,948	9,082,200
1987	299,500	1,984,315	550,391	1,508,911	814,280	4,333,591	9,490,988
1988	290,886	2,017,145	531,298	1,606,436	837,273	4,675,442	9,958,480
1989	278,551	2,129,867	554,516	1,637,982	896,039	4,781,777	10,278,732
1990	305,140	2,084,363	558,743	1,817,378	996,139	4,977,918	10,739,682
1991	369,308	2,168,181	584,780	1,718,614	971,565	5,156,264	10,968,712
1992	341,779	2,278,662	544,923	1,804,491	927,588	5,150,006	11,047,449
1993	452,414	2,315,033	630,710	1,890,406	925,760	5,132,939	11,347,261
1994	436,491	2,367,642	675,906	1,776,425	920,482	5,216,145	11,393,090
1995	462,417	2,474,845	652,988	1,967,407	874,120	5,191,911	11,623,688
1996	466,507	2,448,548	743,091	1,979,910	863,826	5,359,797	11,861,679
1997	504,142	2,564,362	678,420	1,951,471	903,720	5,299,495	11,901,611
1998	481,182	2,493,759	771,904	1,783,272	989,580	5,426,827	11,946,523
1999	258,116	2,498,088	713,232	1,615,175	1,006,485	5,916,258	12,007,353
2000	521,786	2,474,855	899,267	1,717,913	986,283	5,574,015	12,174,119

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.



**Table E2-2 Business Receipts of Male-Operated Sole Proprietorships by Six Broad Industry, 1985-2000**  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	10,158,787	89,212,651	24,741,198	161,088,437	25,562,022	137,166,607	447,929,701
1986	11,240,548	99,020,684	22,242,365	150,159,238	30,114,601	145,680,336	458,457,773
1987	11,417,124	101,041,403	23,649,996	172,335,312	33,112,138	161,174,932	502,730,905
1988	13,300,481	109,984,678	25,024,795	181,021,575	34,916,825	185,337,517	549,585,873
1989	12,313,150	115,301,447	27,378,737	185,122,479	41,024,690	186,573,035	567,713,538
1990	15,233,840	113,091,664	28,645,371	200,130,954	40,255,199	205,217,840	602,574,868
1991	16,018,734	112,908,363	30,412,728	190,283,526	37,188,590	204,409,568	591,221,509
1992	16,032,547	114,195,813	29,964,278	193,995,729	37,967,878	214,849,882	607,006,127
1993	18,400,445	125,259,117	30,420,646	190,434,490	44,420,584	211,707,749	620,643,031
1994	17,676,854	136,009,605	34,994,596	191,094,160	44,074,546	222,806,389	646,656,149
1995	17,326,043	133,533,975	33,716,642	198,312,114	43,614,348	226,186,206	652,689,327
1996	18,222,396	140,750,428	37,535,328	196,552,853	48,969,920	229,983,460	672,014,384
1997	20,788,445	145,886,211	40,228,771	191,092,894	55,599,778	236,716,155	690,312,254
1998	24,297,251	151,884,804	43,320,859	187,186,002	76,398,913	247,989,783	731,077,613
1999	15,730,012	160,956,887	40,707,559	174,080,407	101,380,419	279,605,112	772,460,395
2000	27,129,011	166,315,946	51,393,432	194,451,583	118,750,081	259,200,289	817,240,342

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table E3-3 Business Net Income of Male-Operated Sole Proprietorships by Six Broad Industry, 1985-2000**  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	963,059	11,770,720	2,164,454	8,234,598	6,852,891	34,958,544	64,944,266
1986	855,217	12,397,578	3,030,174	9,294,439	8,254,083	40,355,189	74,186,681
1987	1,536,614	15,066,789	3,348,823	10,525,416	9,440,491	45,606,506	85,524,640
1988	1,900,803	17,681,937	3,650,398	12,272,942	11,294,792	56,535,707	103,336,580
1989	1,813,588	18,463,576	4,278,007	12,574,780	11,296,329	59,503,370	107,929,650
1990	2,071,938	17,806,335	4,149,494	13,746,218	12,176,182	67,217,114	117,167,282
1991	2,157,740	17,212,266	4,185,264	12,610,283	11,293,955	68,045,229	115,504,737
1992	2,646,472	18,823,912	4,358,425	13,468,056	12,826,288	72,942,629	125,065,782
1993	2,635,359	19,574,877	4,572,151	13,795,432	13,773,832	71,831,020	126,182,671
1994	2,995,323	22,571,931	5,750,196	14,710,521	13,973,810	74,488,721	134,490,502
1995	3,097,911	22,651,772	5,051,125	16,366,483	13,995,962	75,686,946	136,850,199
1996	3,085,533	23,206,687	5,475,268	16,286,213	14,667,006	76,931,649	139,652,357
1997	3,560,123	25,266,917	6,196,818	16,721,819	15,092,582	79,987,707	146,825,965
1998	3,645,223	26,725,224	6,395,267	15,839,589	20,048,009	83,966,018	156,619,331
1999	1,543,120	28,651,575	6,233,547	14,873,836	21,103,703	85,865,058	158,270,839
2000	4,239,052	28,507,001	7,633,272	15,300,823	21,485,829	86,701,953	163,867,929

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table E3-1 Number of Female-Operated Sole Proprietorships by Six Broad Industry, 1985-2000

(All figures are estimates based on samples)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	67,117	201,395	68,407	1,002,108	414,036	2,335,533	4,088,596
1986	68,640	239,872	55,484	988,575	459,888	2,484,517	4,296,976
1987	76,445	228,295	93,945	1,064,910	522,180	2,621,436	4,607,211
1988	67,120	223,670	67,650	983,271	561,914	2,829,236	4,732,862
1989	66,805	256,355	83,506	1,040,160	538,637	3,172,276	5,157,738
1990	71,782	232,406	108,513	1,139,201	580,826	3,419,512	5,552,239
1991	92,605	240,685	133,043	1,220,437	550,563	3,492,038	5,729,370
1992	83,189	249,364	117,130	1,335,674	553,049	3,577,294	5,915,700
1993	68,272	260,401	114,096	1,335,763	566,352	3,694,992	6,039,877
1994	104,373	290,165	108,260	1,501,269	584,464	3,737,411	6,325,942
1995	104,073	283,481	123,523	1,484,807	540,001	3,844,189	6,380,074
1996	113,638	264,080	154,301	1,629,283	547,321	4,029,535	6,738,158
1997	117,263	301,709	139,196	1,628,963	552,181	4,238,298	6,977,611
1998	102,089	290,075	170,872	1,568,146	585,352	4,409,830	7,126,365
1999	68,030	299,526	119,061	1,448,230	604,648	4,679,249	7,218,744
2000	106,973	275,241	164,501	1,625,358	646,123	4,604,277	7,422,473

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table E3-2 Business Receipts of Female-Operated Sole Proprietorships by Six Broad Industry, 1985-2000

(All figures are estimates based on samples and in thousand of current dollars)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	876,724	7,224,358	1,556,157	24,701,058	6,934,685	28,361,676	69,654,658
1986	1,012,029	6,507,869	2,682,873	24,816,113	7,987,607	32,134,045	75,140,536
1987	1,913,481	6,112,120	3,447,897	25,642,706	9,418,183	36,429,494	82,963,881
1988	1,427,952	4,972,038	3,863,459	26,682,698	10,396,158	40,578,185	87,920,490
1989	1,449,868	5,280,499	2,317,309	27,779,485	11,326,625	44,219,787	92,373,574
1990	1,851,086	6,100,283	3,380,931	35,372,853	10,337,035	54,155,108	111,197,297
1991	1,977,902	6,087,292	4,343,232	34,650,102	10,831,352	51,110,355	109,000,234
1992	2,400,462	6,677,885	3,436,538	35,165,270	10,929,954	53,887,665	112,497,774
1993	2,092,087	7,050,256	3,232,271	34,955,070	13,994,471	54,895,718	116,219,872
1994	2,299,315	8,494,742	3,596,066	38,953,222	12,532,658	55,872,809	121,748,812
1995	1,934,638	9,201,901	3,836,148	40,417,040	14,035,823	58,583,939	128,009,490
1996	1,976,134	9,600,406	3,949,134	44,760,379	16,257,955	66,148,690	142,692,699
1997	2,916,639	9,703,993	4,349,930	47,425,130	18,714,634	70,754,493	153,864,817
1998	2,118,005	11,463,158	5,131,193	44,890,683	23,206,473	78,288,405	165,097,918
1999	1,089,545	13,023,011	3,394,752	38,294,830	24,661,772	91,500,396	171,964,305
2000	2,600,127	12,215,409	4,759,513	44,120,366	27,416,888	87,959,941	179,072,245

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table E3-3 Business Net Income of Female-Operated Sole Proprietorships by Six Broad Industry, 1985-2000**  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	19,333	941,895	214,363	458,465	2,853,643	8,067,115	12,554,814
1986	-883	631,772	250,597	436,164	3,668,052	9,001,359	13,987,061
1987	191,398	734,335	117,005	926,482	4,535,169	11,374,913	17,879,303
1988	141,350	720,335	257,401	1,116,848	5,007,562	13,118,696	20,362,191
1989	116,808	972,327	313,871	1,507,670	4,675,537	14,623,443	22,209,655
1990	257,104	982,379	282,624	1,504,706	3,916,293	16,891,861	23,834,966
1991	311,808	812,119	440,512	948,381	4,367,024	18,792,842	25,672,685
1992	469,290	1,004,787	481,163	1,295,770	4,425,690	19,878,523	27,555,222
1993	259,546	846,239	258,991	1,897,275	5,587,844	20,438,756	29,288,650
1994	361,910	932,447	363,175	2,716,987	5,492,885	21,035,563	30,902,968
1995	305,701	1,228,417	503,457	2,232,128	5,600,352	21,106,881	30,976,935
1996	188,456	1,557,540	327,537	2,499,206	6,792,443	24,080,291	35,445,472
1997	359,668	1,387,892	574,370	2,868,565	8,025,989	24,738,231	37,954,716
1998	174,972	1,777,794	925,417	2,775,119	8,934,455	28,988,773	43,576,529
1999	12,756	1,838,961	713,079	2,665,138	10,281,862	32,041,664	47,553,460
2000	145,798	1,612,965	861,088	2,771,312	10,740,294	32,605,810	48,737,267

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table E4-1 Number of Male & Female-Operated Proprietorships by Six Broad Industry, 1985-2000**  
(All figures are estimates based on samples)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	27,342	70,440	22,182	128,671	27,883	164,422	440,940
1986	24,937	59,629	24,980	132,465	39,099	138,054	419,164
1987	13,244	66,463	28,434	138,628	49,152	159,660	455,581
1988	15,654	70,921	29,959	171,517	33,890	215,003	536,943
1989	19,677	55,537	19,839	144,185	44,456	200,799	484,493
1990	4,859	50,922	13,271	97,292	25,218	112,901	304,463
1991	3,345	28,945	4,780	112,071	22,670	87,743	259,554
1992	8,607	35,592	8,367	131,116	17,701	127,753	329,136
1993	12,731	25,870	4,135	129,175	27,357	127,714	326,982
1994	14,274	42,262	8,418	153,597	40,997	130,196	389,744
1995	13,602	47,131	11,344	147,301	34,380	133,716	387,474
1996	17,626	46,058	23,173	164,365	36,908	143,751	431,880
1997	11,035	39,851	16,939	133,620	24,940	113,042	339,427
1998	14,606	27,313	12,951	111,936	25,673	111,432	303,911
1999	4,327	31,161	19,129	79,009	32,393	123,930	289,950
2000	6,895	32,588	9,088	76,973	28,780	110,650	264,975

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table E4-2 Business Receipts of Male & Female-Operated Sole Proprietorships by Six Broad Industry, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	461,308	2,485,862	845,283	12,355,269	1,218,684	5,094,666	22,461,071
1986	683,429	3,032,889	2,230,083	11,086,165	1,525,601	7,227,782	25,785,949
1987	1,439,101	3,643,558	1,713,406	11,323,276	1,707,110	5,301,495	25,127,946
1988	796,805	4,821,799	2,622,203	15,468,384	1,165,178	9,589,199	34,463,568
1989	1,518,550	3,667,799	2,123,909	15,361,183	1,734,445	8,317,941	32,723,826
1990	729,431	2,608,928	685,567	6,609,597	1,118,763	5,081,569	16,833,855
1991	141,622	2,724,718	289,505	9,876,265	923,313	4,224,042	18,179,464
1992	560,750	1,365,445	339,226	9,229,977	867,708	5,215,025	17,578,131
1993	497,513	1,602,869	925,872	11,316,611	1,240,149	4,769,534	20,352,548
1994	365,185	2,202,993	943,924	11,386,794	1,798,565	5,527,597	22,225,058
1995	545,785	2,583,273	1,267,191	14,485,989	1,718,871	6,063,712	26,664,821
1996	504,758	3,044,864	1,701,885	13,836,955	2,118,863	7,319,435	28,526,760
1997	1,158,162	3,205,088	949,026	12,348,258	2,427,934	6,126,747	26,215,215
1998	794,004	2,682,769	1,080,583	11,099,283	1,638,015	4,798,012	22,092,666
1999	142,606	2,423,445	1,066,256	10,111,246	2,803,453	8,375,332	24,922,338
2000	695,375	2,888,218	987,247	11,711,483	2,625,548	5,736,826	24,644,696

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

Table E4-3 Business Net Income of Male & Female-Operated Sole Proprietorships by Six Broad Industry, 1985-2000  
(All figures are estimates based on samples and in thousand of current dollars)

Year	Agriculture, Forestry and Fishing	Mining, Construction, Manufacturing	Transportation, Communications, Electric	Wholesale and Retail Trade	Finance, Insurance and Real Estate	Services	All Industries
1985	-99,857	221,507	102,659	74,319	115,947	858,922	1,273,498
1986	214,151	199,399	169,949	358,421	52,420	1,255,680	2,250,020
1987	60,860	370,493	248,553	535,529	236,960	604,289	2,056,685
1988	30,918	324,892	168,250	451,105	49,265	1,600,050	2,624,480
1989	83,140	361,044	168,405	597,790	214,366	1,173,631	2,598,375
1990	5,496	28,635	-39,956	-104,855	38,342	500,282	427,945
1991	6,253	47,266	830	44,268	-6,623	594,597	686,592
1992	-6,865	59,110	59,504	302,840	104,678	819,975	1,339,242
1993	-41,193	106,561	-28,412	119,764	119,831	710,930	987,482
1994	11,530	71,900	37,395	265,854	355,445	663,074	1,405,198
1995	28,125	162,004	-5,431	168,448	191,793	890,262	1,435,202
1996	-23,494	275,218	7,655	131,561	266,774	1,000,151	1,657,864
1997	135,044	224,128	105,944	213,734	178,759	1,005,621	1,863,229
1998	43,056	341,565	15,768	553,091	334,612	790,767	2,078,860
1999	-48,857	386,717	67,203	455,204	291,907	970,504	2,122,678
2000	16,019	420,757	69,585	420,123	193,218	1,001,762	2,121,464

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.











**Table F3-3 Business Net Income of Female-Operated Proprietorships in the 10 Most Populous States, 1985-2000**

(All figures are estimates based on samples and in thousand of current dollars)

Year	California	Florida	Illinois	Michigan	New Jersey	New York	North Carolina	Ohio	Pennsylvania	Texas	Ten-State Total
1985	2,079,627	635,323	430,717	421,948	311,427	1,224,393	302,378	421,175	458,834	760,277	7,046,098
1986	2,424,217	902,114	684,242	392,703	408,703	919,978	371,238	585,113	496,903	478,104	7,663,315
1987	3,483,920	803,174	607,966	523,070	605,656	1,574,244	401,676	599,974	866,893	800,626	10,267,200
1988	4,130,793	933,855	924,893	475,285	851,766	1,833,825	340,695	753,399	967,203	953,026	12,164,740
1989	4,473,380	1,247,697	727,144	731,628	809,954	2,000,306	426,285	1,013,778	1,001,578	1,153,687	13,585,436
1990	4,684,002	1,479,591	851,667	469,059	719,159	2,280,116	533,269	946,352	1,145,990	1,390,860	14,500,063
1991	4,563,332	1,283,034	1,819,310	711,507	808,929	2,201,915	514,959	1,156,074	1,121,205	1,292,679	15,472,943
1992	4,846,588	1,236,702	1,212,046	849,354	786,011	2,507,145	443,869	1,135,118	1,062,179	1,781,975	15,860,986
1993	5,284,155	1,362,466	1,213,978	824,142	848,854	2,229,338	494,034	1,132,374	1,293,108	2,001,622	16,684,071
1994	5,495,172	1,501,206	1,304,934	1,023,720	1,107,375	2,464,969	419,771	1,006,330	1,149,298	1,855,785	17,328,558
1995	5,402,129	1,948,384	1,072,204	1,019,565	915,619	2,751,584	592,015	1,178,513	1,471,351	1,818,424	18,169,787
1996	6,732,407	1,674,825	1,691,701	1,591,654	886,427	2,507,467	606,617	1,308,548	1,360,442	2,846,034	21,206,123
1997	7,129,989	2,082,830	1,504,151	1,421,299	1,241,062	3,026,599	622,656	1,261,556	1,421,631	1,993,551	21,705,322
1998	8,312,456	2,100,801	1,900,403	1,293,839	1,089,960	3,390,624	860,634	1,250,703	1,512,016	2,709,137	24,420,573
1999	8,386,831	2,530,855	1,913,356	1,234,100	1,239,003	3,989,435	1,356,496	1,389,223	1,503,073	3,562,644	27,105,016
2000	8,989,047	2,737,913	1,699,449	1,413,783	1,377,006	4,484,285	1,040,026	1,583,104	1,607,003	3,120,192	28,051,806

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table F4-1 Number of Male & Female-Operated Sole Proprietorships in the 10 Most Populous States, 1985-2000**

(All figures are estimates based on samples)

Year	California	Florida	Illinois	Michigan	New Jersey	New York	North Carolina	Ohio	Pennsylvania	Texas	Ten-State Total
1985	56,750	17,093	11,485	15,739	6,165	11,619	15,651	25,187	12,340	37,406	209,435
1986	42,892	12,456	11,113	14,167	12,366	16,716	10,774	27,908	12,001	46,500	206,893
1987	66,204	26,274	8,938	26,579	5,942	17,361	9,805	21,054	20,105	45,436	247,698
1988	60,993	19,040	13,464	18,942	13,075	26,579	8,428	24,910	27,415	41,194	254,042
1989	70,153	25,170	9,610	23,869	6,658	14,857	2,146	24,232	29,479	45,998	252,172
1990	56,263	11,837	7,749	12,025	5,249	6,723	7,135	17,695	6,801	32,966	164,441
1991	51,885	16,407	4,311	11,145	6,173	6,677	4,725	6,120	6,292	19,187	132,923
1992	61,162	15,334	16,290	9,508	8,688	10,129	4,403	13,040	11,044	38,162	187,761
1993	71,377	16,087	19,605	9,273	1,569	14,503	8,538	15,978	10,631	26,481	194,042
1994	70,575	20,601	13,648	9,044	1,757	11,839	8,761	11,358	12,927	47,173	207,683
1995	74,678	15,736	16,607	12,735	941	11,204	6,654	16,504	8,820	29,065	192,945
1996	83,210	27,119	11,859	12,306	2,120	16,169	6,335	10,447	7,767	33,218	210,550
1997	60,048	14,728	10,021	23,668	7,794	13,927	7,418	7,295	8,244	24,354	177,498
1998	66,400	19,606	2,502	14,882	13,112	11,728	4,286	6,775	6,573	38,028	183,893
1999	67,358	21,719	3,739	11,888	7,475	10,943	7,898	8,511	7,445	26,834	173,810
2000	64,960	17,476	8,480	8,821	3,425	14,737	12,622	8,239	7,834	14,686	161,281

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table F4-2 Business Receipts of Male & Female-Operated Proprietorships in the 10 Most Populous States, 1985-2000**

(All figures are estimates based on samples and in thousand of current dollars)

Year	California	Florida	Illinois	Michigan	New Jersey	New York	North Carolina	Ohio	Pennsylvania	Texas	Ten-State Total
1985	3,160,534	1,895,644	470,826	492,879	213,249	190,359	407,468	1,186,793	422,423	2,493,651	10,933,826
1986	3,890,460	806,776	185,856	851,343	609,157	821,956	580,060	2,094,334	921,532	1,756,015	12,517,487
1987	4,284,981	1,495,339	251,530	1,123,490	91,962	568,072	156,196	807,048	413,596	1,682,584	10,874,797
1988	5,620,232	1,708,222	336,068	1,095,888	793,596	1,764,310	398,418	1,112,269	1,656,922	2,132,553	16,618,479
1989	6,002,668	2,010,449	407,840	1,482,005	227,463	806,486	129,444	1,796,932	1,235,045	2,172,688	16,271,021
1990	5,571,157	833,620	480,846	760,647	95,575	378,311	186,678	726,628	87,946	1,614,919	10,736,328
1991	5,871,552	637,855	363,859	559,604	457,909	210,967	143,516	526,922	479,631	1,378,518	10,630,333
1992	6,312,697	714,742	519,342	725,815	134,582	569,409	241,598	344,921	609,662	1,701,492	11,874,259
1993	7,312,856	843,237	504,749	575,353	68,359	365,399	370,626	562,361	547,844	1,419,915	12,570,700
1994	7,715,292	1,169,439	491,888	405,956	55,281	402,119	316,288	280,479	579,815	3,095,589	14,512,146
1995	10,733,605	724,171	552,229	332,394	274,214	337,749	163,523	394,185	435,643	2,342,223	16,289,937
1996	10,941,856	1,005,059	431,787	283,515	129,368	831,717	240,248	240,301	423,313	2,660,165	17,187,331
1997	9,389,321	1,182,716	344,294	680,941	341,104	392,581	441,470	311,061	405,153	2,665,739	16,154,378
1998	7,459,484	1,130,238	403,796	519,520	327,574	347,900	57,017	278,175	366,797	2,503,586	13,394,087
1999	9,656,444	1,541,955	371,686	437,024	235,874	360,434	468,866	299,381	369,729	2,599,445	16,340,837
2000	10,031,771	927,018	657,026	727,137	140,534	212,562	633,782	992,605	289,932	2,121,944	16,734,311

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

**Table F4-3 Business Net Income of Male & Female-Operated Proprietorships in the 10 Most Populous States, 1985-2000**

(All figures are estimates based on samples and in thousand of current dollars)

Year	California	Florida	Illinois	Michigan	New Jersey	New York	North Carolina	Ohio	Pennsylvania	Texas	Ten-State Total
1985	241,829	82,361	28,165	34,421	32,742	-17,923	18,446	135,014	31,909	3,004	589,966
1986	82,333	53,388	44,220	-10,663	94,410	59,951	71,155	241,789	65,159	70,102	771,845
1987	250,441	33,960	30,641	110,329	18,504	127,231	45,913	62,987	113,169	216,396	1,009,571
1988	346,462	107,801	-13,178	66,122	156,077	144,816	44,655	67,134	247,036	187,370	1,354,295
1989	654,147	124,685	90,935	108,005	71,458	116,924	17,305	168,895	240,329	175,109	1,767,792
1990	132,588	20,955	42,828	35,039	16,202	-31,056	22,762	-14,289	1,410	39,673	266,110
1991	264,738	-4,225	8,518	54,574	25,762	7,659	10,898	6,953	51,921	13,792	440,590
1992	375,267	36,049	-32,672	121,267	-19,211	24,593	7,835	19,972	42,668	137,544	713,312
1993	315,732	100,146	-2,722	106,631	11,809	1,178	-22,839	9,791	15,921	39,580	575,227
1994	508,798	24,396	-13,926	115,247	473	62,736	-54,958	15,060	50,476	206,470	914,772
1995	799,586	7,247	46,106	37,037	-1,411	-3,677	-41,104	-16,071	46,500	129,805	1,004,017
1996	901,304	105,169	32,892	-2,614	-24,815	64,501	-63,321	-41,151	-2,136	88,758	1,058,586
1997	1,063,953	55,127	3,283	-2,462	11,521	53,795	-19,388	-28,027	37,329	43,803	1,218,934
1998	807,843	211,098	36,090	-68,224	56,250	86,151	-43,585	30,055	45,911	104,446	1,266,034
1999	1,114,809	73,108	10,694	43,375	6,872	58,870	29,584	-21,802	47,244	179,402	1,542,156
2000	763,732	64,114	59,512	209,936	-9,622	57,764	58,007	111,875	62,559	71,638	1,449,514

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division.

## Appendix

### Background Information, Data Sources and Limitations

The 1990-1998 sole proprietorship data were compiled from tables furnished annually to the Office of Advocacy of the U.S. Small Business Administration (SBA) by the Statistics of Income Division (SOI) of the Internal Revenue Service under an interagency agreement. Revised 1990-1998 tables were produced in July 2001. The data were estimated from samples of individual tax returns with Schedule Cs, the tax form used to report activity from a nonfarm sole proprietorship. The SOI tabulates information from a stratified random sample of returns with Schedule Cs each year and publishes an article about them in the summer issue of the *Statistics of Income Bulletin*.<sup>8</sup> SOI tables provide detail by gender on the number of sole proprietorships, the size of the businesses, aggregate business receipts, and net income. These tables include:

- All sole proprietorships, sorted into six broad industry categories<sup>9</sup>
- All sole proprietorships, sorted into seven receipts classes
- All sole proprietorships, sorted into seven net income classes
- All sole proprietorships, sorted into four filing (marital) statuses
- Sole proprietorships in the 10 most populous states
- Sole proprietorships engaged in the 10 major industrial activities

Gender, seemingly a simple identification, in fact required a multi-step procedure. For single returns and joint returns with only one name and social security number (SSN) on the Schedule C, the proprietorship was assigned a gender based on the Social Security Administration's gender code for that SSN. However, several hundred thousand joint returns contain both spouses' names, even though the instructions for Schedule C indicate that only the proprietor's name should be listed. The SOI division then checked these returns for a Schedule SE, on which a self-employed individual reports earnings to calculate self-employment tax for social security and Medicare. If only one spouse listed self-employment income, the Schedule C was assigned to that spouse. If both spouses (or neither) filed Schedule SEs, the Schedule C was left in the "jointly operated" category.<sup>10</sup> This procedure, for instance, left about 300,000 sole

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<sup>8</sup> See, for instance, Therese E. Cruciano and Michael J. Parisi, "Sole Proprietorship Returns, 1998," *Statistics of Income Bulletin*, Summer 2000, <http://www.irs.gov/taxstats/display/0,,i1%3D40%26genericId%3D16924,00.html>. This article explains the sampling methodology and other information pertinent to the tables provided to the Office of Advocacy.

<sup>9</sup> Data by gender for these industry groups has been published in past editions of *The State of Small Business: A Report of the President*. However, the classification by gender was not based on the Social Security Administration (SSA)'s records of gender. The published figures overstate the number of "male and female jointly operated businesses" and apparently understate the percentage of female-operated businesses.

<sup>10</sup> The industry was identified by SIC code. Spouses who jointly own an unincorporated business should file a partnership information return with the IRS, then report the income or loss as partnership income on their personal tax return, even though all the income remains with the couple and is reported on the same personal return. Understandably, many couples instead report such income as sole proprietorship income (whether by design or mistake). A recommendation of the IRS National Taxpayer Advocate and bills introduced in the 107<sup>th</sup> Congress would legalize this "do it yourself" simplification.

proprietorships classified as jointly operated in 1998.<sup>11</sup> In the future, the gender information should be more accurate, as the “corrected sex” code from the Social Security Administration DM1 file will be used.

It must be pointed out that the classification of “size” by gross receipts and net income may produce serious flaws in a historical data set. For instance, the real value of \$100,000 in 1990 is not equal to the value of this amount in 1998. Until new measures can be found, caution should be exercised in interpretations of “size” using the data provided in this report. More accurate data will be produced by applying a GDP deflator before classifying the size in microdata.

Unless otherwise noted, the data source for all tables in this report is the SOI, compiled by the Office of Advocacy, U.S. Small Business Administration. Because of differences in sampling methods, this set of data is not comparable with other data, such as that in the Census Survey of Women-Owned Business Enterprises.

Several measures were used in this report to analyze the dynamics of women-operated sole proprietorships. Net income and gross receipts per women-operated sole proprietorship business were calculated and these can be used to explore the pattern of business earnings.

The 1990-1998 industrial data were coded using the older Standard Industrial Classification (SIC) system. Beginning in 1999, SOI began using the newer North American Industrial Classification System (NAICS). It is hoped that future studies will convert historical data into NAICS codes to permit comparability in analysis of historical industrial trends.

Despite limitations, it is believed that these data on women-operated sole proprietorships allow researchers to draw important inferences about changes over time in the size, receipts and net income, major business activities, industrial and regional concentrations, and growth patterns in sole proprietorships operated by women.<sup>12</sup>

### ***Comparison with 1997 SWOBE***

The Census Bureau surveys women-owned businesses as part of the economic census conducted every five years. The 1997 Survey of Women-Owned Business Enterprises (SWOBE), released in March 2001, covered nonfarm sole proprietorships with at least \$1,000 in receipts in 1997, as well as other forms of ownership (see Table 1). The Census Bureau estimated there were 15.1 million such businesses, of which 4.6 million (30 percent) were women-owned. An IRS tabulation of 1997 Schedule Cs by gender for the Office of Advocacy showed a total of 19.2 million, of which 7.0 million (36 percent) were female-operated. The IRS did not tabulate

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<sup>11</sup> To create the data file, researchers coded every return based on the name of the proprietor. An obvious male name was coded with a value of 1. An obvious female name was coded with a value of 2. If both male and female proprietors’ names appear on a Schedule C filed as a joint return and it could not be determined that the Schedule C was for only one of the taxpayers, it was coded with a value of 3. Also, if the sex of the proprietor could not be determined, the return was coded with a value of 3.

<sup>12</sup> Kenneth Simonson, chief economist, Associated General Contractors of America, analyzed the 1998 sole proprietorship data during his tenure as chief economic advisor in the Office of Advocacy.

receipts below \$1,000 but did tabulate receipts below \$5,000. Even after omitting those businesses, the IRS estimated that there were 12.6 million sole proprietorships, of which 4.0 million (32 percent) were female-operated.

These estimates differ by surprisingly large amounts with respect to total, women's total, and women's percentage. A Census Bureau employee stated that even including the sole proprietorships with less than \$1,000 in receipts produced a total of only 17.1 million businesses, not the 19.2 million estimated by the IRS.

The Census Bureau also reported receipts for sole proprietorships: \$872 billion in total, of which \$142 billion (16 percent) was for women-owned sole proprietorships. Inclusion of the firms with less than \$1,000 in receipts would have made little difference in these totals or percentages. The IRS reported a nearly identical total of \$870 billion, of which \$154 billion (18 percent) was for female-operated sole proprietorships. Here the gap between the numbers reported by the two sources was much less than for the number of proprietorships.

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