

SOI and BLS data on self-employed

Number of persons with self-employment income (counts in thousands)

| | <u>SOI (2015)</u> | | <u>BLS (2017)</u> |
|--------------------|---|--|---|
| | Number of persons with both salaries and wages and self-employment income | Number of persons with only self-employment income | Number of persons with main source of income from self-employment |
| 26 to 35 year olds | 4,238 | 1,705 | 1,593 |
| 56 to 65 year olds | 5,566 | 2,260 | 2,426 |

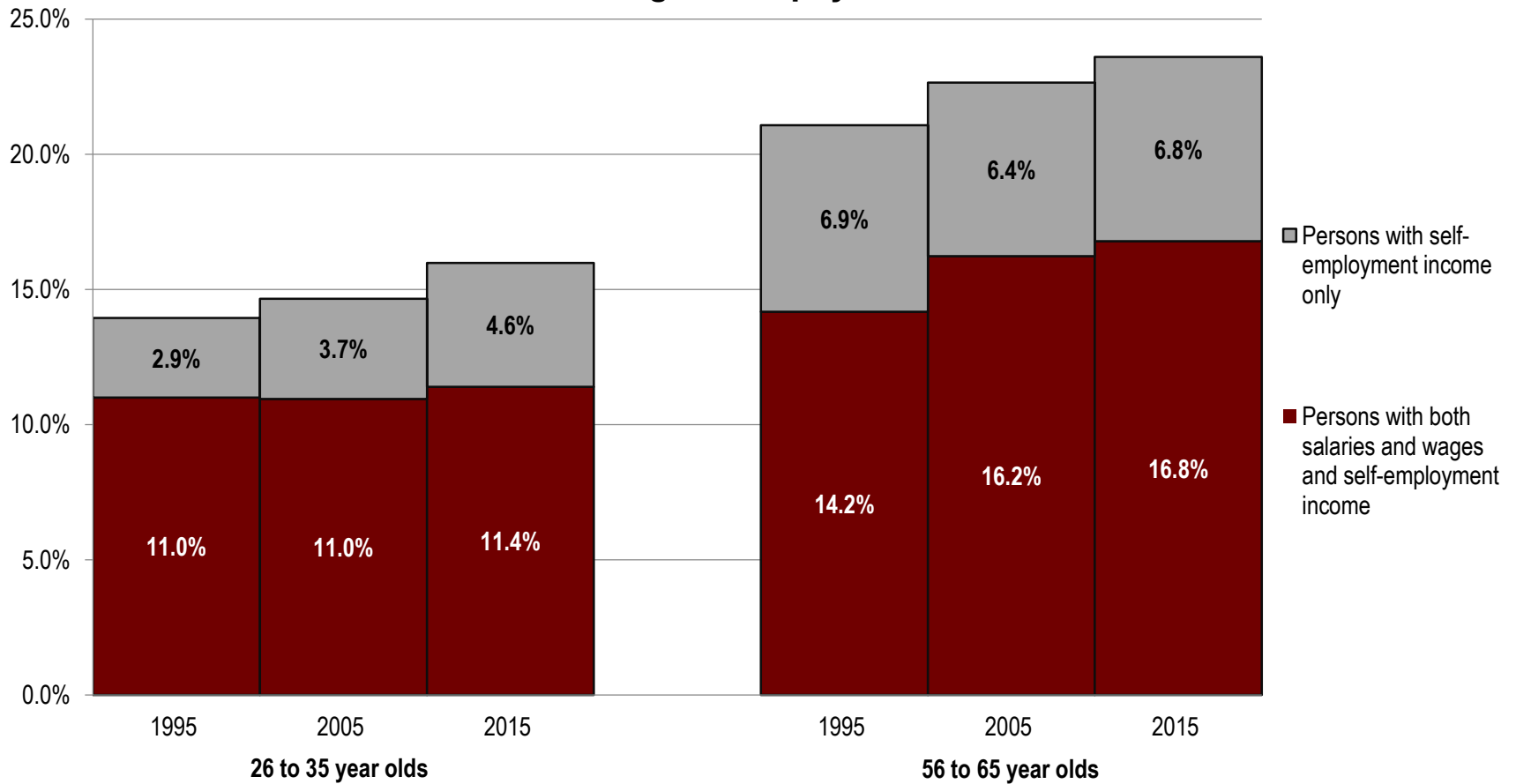
Issues:

- (1) Self-employment income not reported on Schedule C, with and without information returns.
 - (2) Self-employment income not reported on a filed return, with and without information returns.
 - (3) Tax code sections 6050W(e), 6721, 6722.
-

Source: SOI tabulations of 2015 individual tax returns, BLS contingent and alternative arrangement survey (May 2017).

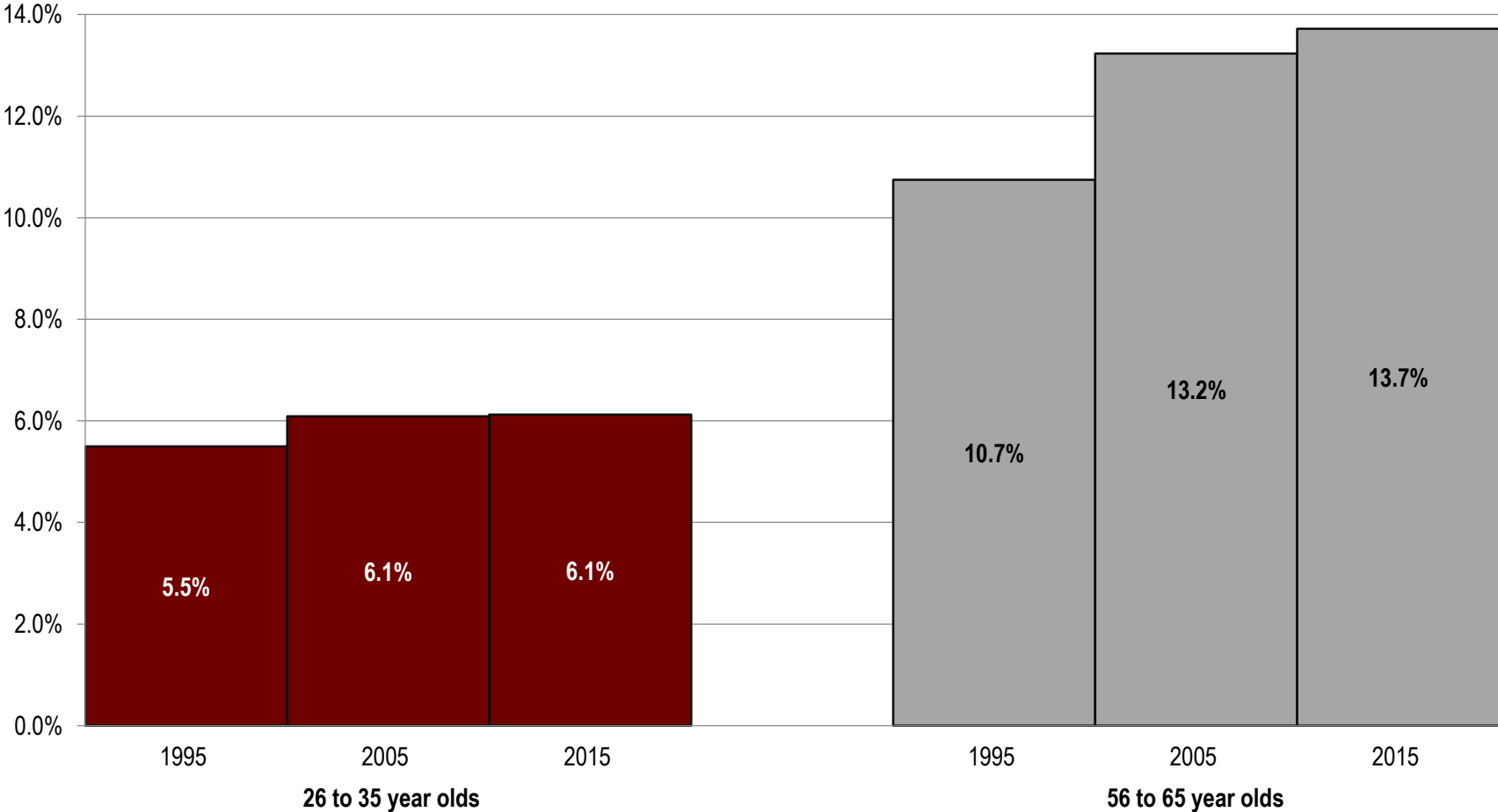
SOI data on self-employed

SOI frequency of taxpayers with self-employment income by age of taxpayer



SOI data on self-employed

Self-employment income as a share of total income



SOI data on self-employed

Real per-capita self-employment income (scaled by CPI-U)

