**SCF Business Incomes to TAXSIM Variable Mapping**

|  |  |  |  |
| --- | --- | --- | --- |
| **TAXSIM Variable** | **Subject to NIIT?** | **Subject to FICA?** | **QBI Eligible?** |
| psemp | No | Yes | No |
| otherprop | Yes | No | No |
| nonprop | No | No | No |
| scorp | No | No | Yes, subject to phaseout |
| pbusinc | No | Yes | Yes |
| pprofinc | No | Yes | Yes, subject to phaseout |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **NIIT?** | **FICA?** | **QBI eligible?** | **TAXSIM Variable** | |
| **Pre 2018** | **Post 2018** |
| **SCF Schedule C**  SSTB  Not SSTB | No  No | Yes  Yes | Yes, subject to phaseout  Yes, not subject to phaseout | psemp  psemp | pprofinc  businc |
| **SCF Schedule E Active**  SSTB  Not SSTB | No  No | No  N0 | Yes, subject to phaseout  ??? (Does this even exist?) | nonprop  nonprop | scorp  ??? |
| **SCF Schedule E Passive** | Yes | No | No | otherprop | otherprop |