**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 | NoNo | YesYes | Yes, subject to phaseoutYes, not subject to phaseout | psemppsemp | pprofincbusinc |
| **SCF Schedule E Active** SSTB Not SSTB | NoNo | NoN0 | Yes, subject to phaseout??? (Does this even exist?) | nonpropnonprop | scorp??? |
| **SCF Schedule E Passive** | Yes | No | No | otherprop | otherprop |