

Table T09-0491
Distribution of Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	All Tax Units ³		Tax Units With Net Long-Term Capital Gains			Tax Units With Net Long-Term Capital Losses		
	Number (thousands)	Percent of Total	Number (thousands)	Total (millions\$)	Average	Number (thousands)	Total (millions\$)	Average
Less than 10	16,958	10.8	230	537	2,334	340	-1,941	-5,705
10-20	24,305	15.4	431	1,183	2,743	467	-2,562	-5,490
20-30	21,133	13.4	629	1,653	2,627	580	-3,438	-5,928
30-40	16,074	10.2	603	1,889	3,131	534	-3,401	-6,374
40-50	12,909	8.2	638	2,171	3,401	571	-2,953	-5,169
50-75	22,702	14.4	1,809	7,641	4,224	1,433	-8,186	-5,711
75-100	14,431	9.2	1,606	9,024	5,619	1,310	-8,045	-6,143
100-200	20,606	13.1	3,826	39,872	10,420	2,957	-20,448	-6,915
200-500	5,930	3.8	1,991	75,018	37,680	1,666	-19,449	-11,677
500-1,000	1,048	0.7	494	62,135	125,899	365	-8,044	-22,017
More than 1,000	531	0.3	313	340,190	1,088,230	169	-13,500	-79,778
All	157,348	100.0	12,641	545,055	43,119	10,569	-95,173	-9,005

Cash Income Level (thousands of 2009 dollars)	All Tax Units		Tax Units With Qualified Dividends			Tax Units With Long-Term Gains or Qualified Dividends		
	Number (thousands)	Percent of Total	Number (thousands)	Total (millions\$)	Average	Number (thousands)	Total (millions\$)	Average
Less than 10	16,958	10.8	690	604	875	775	1,141	1,472
10-20	24,305	15.4	1,336	1,624	1,216	1,488	2,807	1,886
20-30	21,133	13.4	1,728	2,497	1,445	1,948	4,150	2,131
30-40	16,074	10.2	1,552	2,720	1,753	1,751	4,610	2,632
40-50	12,909	8.2	1,392	3,004	2,157	1,618	5,175	3,198
50-75	22,702	14.4	3,820	7,535	1,973	4,362	15,175	3,479
75-100	14,431	9.2	3,309	7,643	2,310	3,765	16,667	4,427
100-200	20,606	13.1	7,323	28,735	3,924	8,203	68,607	8,364
200-500	5,930	3.8	3,676	33,016	8,981	4,036	108,034	26,767
500-1,000	1,048	0.7	828	19,689	23,785	895	81,824	91,383
More than 1,000	531	0.3	455	70,981	155,850	487	411,170	843,686
All	157,348	100.0	26,273	178,852	6,807	29,526	723,907	24,517

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.