

Table T05-0009

Distribution of Qualifying Dividends and Capital Gains by Cash Income Class, All Tax Units, 2005¹

Cash Income Class (thousands of 2003 dollars) ²	Tax Units ³		Qualifying Dividends			Capital Gains		
	Number (thousands)	Percent of Total	Returns (thousands)	Amount (\$ millions)	Percent of Total Amount	Returns (thousands)	Amount (\$ millions)	Percent of Total Amount
Less than 10	20,301	14.0	651	643	0.8	249	380	0.1
10-20	26,357	18.1	1,487	1,880	2.4	536	1,258	0.4
20-30	20,537	14.1	1,958	2,520	3.2	653	2,088	0.7
30-40	15,633	10.8	2,152	2,872	3.7	746	2,214	0.7
40-50	11,543	7.9	2,044	3,135	4.0	781	2,994	1.0
50-75	20,112	13.8	4,693	7,510	9.6	2,098	9,776	3.1
75-100	11,773	8.1	3,210	6,902	8.9	1,642	11,018	3.5
100-200	14,039	9.7	5,965	16,454	21.1	3,151	34,136	11.0
200-500	3,588	2.5	2,101	14,364	18.4	1,295	46,192	14.9
500-1,000	593	0.4	374	6,286	8.1	266	31,517	10.2
More than 1,000	284	0.2	190	14,726	18.9	146	167,483	53.9
All	145,321	100.0	24,982	77,980	100.0	11,602	310,473	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-5).

* Less than 0.05 percent. ** Less than \$1 in absolute value.

(1) Calendar year. Qualifying dividends are those that are eligible for the preferential 15-percent tax rate (5 percent for those in the bottom two tax brackets). Capital gains are net positive long-term gains.

(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. Tax units that are dependents of other taxpayers are excluded from the analysis.