

Table T16-0194
Distribution of Long-Term Capital Gains and Qualified Dividends
Baseline: Current Law
by Cash Income Level, 2016 ¹
Summary Table

Expanded Cash Income Level (thousands of 2016 dollars) ²	All Tax Units (thousands)	Tax Units Reporting Long-Term Capital Gains				Tax Units Reporting Qualified Dividends				Expanded Cash Income		
		Percent Within Class	Average Gains (\$)	Total Gains Within Class (million \$)	Share of Total Gains	Percent Within Class	Average Qualified Dividends (\$)	Total Dividends Within Class (million \$)	Share of Total Dividends	Average Income (\$)	Total Income Within Class (million \$)	Share of Total Income
Less than 10	13,200	0.6	1,750	130	0.0	2.6	940	320	0.2	5,440	71,860	0.5
10-20	24,800	0.9	3,020	700	0.1	2.8	1,090	740	0.4	15,050	373,170	2.5
20-30	21,110	1.9	4,550	1,790	0.3	5.2	1,690	1,840	0.9	24,810	523,690	3.5
30-40	16,480	2.8	3,930	1,790	0.3	7.4	1,700	2,080	1.0	34,780	573,210	3.8
40-50	13,400	4.2	5,250	2,950	0.5	9.5	1,730	2,210	1.1	44,880	601,550	4.0
50-75	25,600	6.8	5,670	9,800	1.5	13.6	2,550	8,870	4.4	61,530	1,575,540	10.5
75-100	16,150	11.4	7,410	13,640	2.1	20.9	2,860	9,670	4.8	86,770	1,401,410	9.3
100-200	29,180	16.5	9,010	43,330	6.8	30.4	3,470	30,780	15.2	138,120	4,029,790	26.8
200-500	10,360	29.8	13,410	41,350	6.5	52.9	5,410	29,670	14.7	283,380	2,935,090	19.5
500-1,000	1,240	54.4	65,180	44,070	6.9	76.5	16,490	15,660	7.7	676,030	839,850	5.6
More than 1,000	670	67.3	1,057,270	473,600	73.9	85.9	170,750	97,660	48.2	3,194,640	2,127,750	14.2
All	173,400	8.4	44,220	641,290	100.0	15.9	7,320	202,430	100.0	86,670	15,027,550	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year.

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>