

**Table T17-0081**  
**Distribution of Long-Term Capital Gains and Qualified Dividends**  
**Baseline: Current Law**  
**by Cash Income Level, 2017 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	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
<b>Less than 10</b>	13,180	0.8	3,860	420	0.1	2.6	930	320	0.1	5,580	73,570	0.5
<b>10-20</b>	24,130	1.0	3,920	980	0.2	2.4	980	560	0.2	15,080	363,870	2.3
<b>20-30</b>	22,130	1.9	3,620	1,530	0.2	4.7	1,500	1,540	0.7	24,800	548,910	3.5
<b>30-40</b>	16,490	3.0	3,560	1,730	0.3	6.6	1,810	1,960	0.9	34,700	572,100	3.7
<b>40-50</b>	13,240	5.0	4,780	3,180	0.5	9.9	1,860	2,440	1.1	44,870	594,190	3.8
<b>50-75</b>	24,260	7.2	5,520	9,700	1.5	12.6	2,290	7,040	3.1	61,610	1,494,820	9.6
<b>75-100</b>	16,340	11.4	6,370	11,860	1.8	19.5	3,220	10,260	4.4	86,670	1,416,000	9.1
<b>100-200</b>	30,260	15.3	9,880	45,830	7.0	28.3	3,820	32,730	14.2	139,040	4,207,140	27.0
<b>200-500</b>	11,640	29.1	24,990	84,560	12.8	50.3	7,360	43,090	18.7	285,470	3,324,190	21.3
<b>500-1,000</b>	1,580	44.7	72,900	51,350	7.8	72.9	19,320	22,210	9.6	675,110	1,063,710	6.8
<b>More than 1,000</b>	640	66.2	1,023,910	431,270	65.4	83.8	198,460	105,950	45.9	3,078,190	1,959,930	12.6
<b>All</b>	174,990	8.5	44,230	659,850	100.0	15.4	8,560	230,860	100.0	89,090	15,590,110	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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>