

**Table T18-0230**  
**Distribution of Long-Term Capital Gains and Qualified Dividends**  
**Baseline: Current Law**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2018 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>	12,470	1.0	2,490	320	0.0	3.0	1,090	400	0.2	5,500	68,550	0.4
<b>10-20</b>	22,070	1.1	3,560	860	0.1	3.0	1,140	760	0.4	15,050	332,160	2.1
<b>20-30</b>	19,700	2.5	4,610	2,240	0.3	5.1	1,580	1,590	0.8	24,780	488,310	3.0
<b>30-40</b>	15,860	3.2	4,860	2,450	0.3	7.0	1,540	1,710	0.9	34,880	553,420	3.5
<b>40-50</b>	13,810	5.0	4,780	3,290	0.4	9.2	1,870	2,370	1.2	44,940	620,480	3.9
<b>50-75</b>	25,290	7.2	7,100	12,890	1.5	13.2	2,340	7,790	3.9	61,390	1,552,210	9.7
<b>75-100</b>	16,840	11.2	8,160	15,340	1.8	20.0	2,860	9,650	4.8	86,550	1,457,730	9.1
<b>100-200</b>	29,800	16.3	12,020	58,230	6.8	28.9	3,450	29,750	14.8	139,620	4,160,410	25.9
<b>200-500</b>	12,610	29.9	31,710	119,660	14.1	49.4	6,540	40,750	20.3	284,330	3,586,000	22.3
<b>500-1,000</b>	1,620	47.0	86,410	65,780	7.7	71.5	16,430	19,060	9.5	672,120	1,089,930	6.8
<b>More than 1,000</b>	690	63.5	1,262,360	556,120	65.3	83.0	146,610	84,400	42.0	3,103,990	2,153,140	13.4
<b>All</b>	172,000	9.2	53,930	851,120	100.0	16.3	7,170	201,020	100.0	93,390	16,063,300	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for 2018 as of 11/16/2018. For a description of TPC's current law and current policy baselines, 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>