

Table T20-0151
Distribution of Long-Term Capital Gains and Qualified Dividends
Baseline: Current Law
by Expanded Cash Income Level, 2019 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 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	12,490	0.9	2,630	310	0.0	2.6	950	310	0.1	5,380	67,210	0.4
10-20	22,010	1.0	3,450	740	0.1	2.6	1,180	680	0.3	15,070	331,780	1.9
20-30	19,660	2.2	4,620	2,000	0.2	4.4	1,580	1,370	0.6	24,790	487,400	2.8
30-40	15,860	2.8	3,810	1,680	0.2	6.3	1,600	1,600	0.7	34,910	553,680	3.2
40-50	13,250	4.8	4,560	2,890	0.3	9.1	1,740	2,090	0.9	44,860	594,370	3.4
50-75	24,800	7.0	6,240	10,840	1.1	11.9	2,180	6,450	2.9	61,470	1,524,360	8.8
75-100	16,610	11.1	6,850	12,600	1.3	18.4	2,940	8,960	4.0	86,720	1,440,720	8.3
100-200	31,760	15.9	9,450	47,650	4.9	26.2	3,340	27,780	12.4	140,330	4,457,100	25.7
200-500	14,360	29.0	22,490	93,490	9.7	45.6	6,180	40,420	18.0	286,490	4,114,430	23.7
500-1,000	1,810	51.3	80,270	74,590	7.7	70.8	16,880	21,670	9.7	673,950	1,221,630	7.0
More than 1,000	830	69.1	1,230,510	706,630	73.0	82.4	161,940	110,760	49.4	3,067,100	2,547,420	14.7
All	174,690	9.4	59,210	968,420	100.0	15.5	8,280	224,360	100.0	99,280	17,343,360	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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>