

Table T21-0194
Distribution of Long-Term Capital Gains and Qualified Dividends
Baseline: Current Law
by Expanded Cash Income Level, 2021 ¹
Summary Table

Expanded Cash Income Level (thousands of 2020 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	10,200	0.5	8,540	420	*	2.0	1,040	210	0.1	5,680	57,980	0.3
10-20	21,580	0.6	5,190	700	0.1	2.7	940	540	0.2	15,290	329,970	1.7
20-30	19,540	1.5	5,880	1,660	0.1	4.7	1,410	1,280	0.5	25,170	491,730	2.5
30-40	15,630	3.2	6,880	3,400	0.3	7.4	1,830	2,130	0.9	35,350	552,640	2.9
40-50	13,320	4.5	6,260	3,780	0.3	9.9	1,800	2,380	1.0	45,540	606,470	3.1
50-75	25,150	5.9	8,940	13,310	1.1	11.8	2,330	6,890	2.8	62,790	1,578,980	8.2
75-100	18,260	10.1	11,790	21,760	1.8	18.6	3,130	10,660	4.3	88,090	1,608,740	8.3
100-200	32,670	14.7	15,510	74,420	6.2	25.8	3,930	33,080	13.2	142,080	4,642,020	24.0
200-500	17,050	26.5	35,220	158,970	13.2	44.7	6,340	48,300	19.3	289,850	4,943,180	25.6
500-1,000	2,270	47.6	87,760	94,650	7.8	70.1	14,260	22,680	9.0	671,500	1,523,140	7.9
More than 1,000	930	62.9	1,378,850	809,950	67.0	82.7	153,440	118,460	47.2	3,231,560	3,017,760	15.6
All	178,140	9.1	74,770	1,208,930	100.0	16.5	8,550	250,780	100.0	108,540	19,335,800	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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>