

Table T23-0001
Distribution of Long-Term Capital Gains and Qualified Dividends
Baseline: Current Law
by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2022 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	8,742	0.5	7,735	303	*	2.1	1,321	245	0.1	5,641	49,309	0.2
10-20	20,166	0.6	5,874	710	0.1	2.4	949	456	0.2	15,228	307,083	1.5
20-30	18,590	1.2	5,990	1,386	0.1	4.4	1,328	1,082	0.4	24,864	462,223	2.2
30-40	15,888	2.7	7,748	3,301	0.3	6.9	1,833	2,013	0.8	34,903	554,550	2.7
40-50	13,962	3.6	7,808	3,939	0.3	8.4	2,046	2,392	0.9	44,911	627,025	3.0
50-75	25,657	5.4	8,310	11,578	0.9	11.3	2,469	7,151	2.7	61,751	1,584,368	7.7
75-100	18,687	9.1	12,535	21,347	1.7	16.7	2,956	9,244	3.5	86,890	1,623,688	7.8
100-200	34,633	13.9	16,738	80,285	6.3	24.2	4,197	35,243	13.5	140,390	4,862,191	23.5
200-500	18,903	25.4	34,616	165,988	12.9	42.1	6,381	50,755	19.4	287,114	5,427,252	26.2
500-1,000	2,679	47.6	79,924	101,796	7.9	68.2	14,424	26,330	10.1	661,639	1,772,279	8.6
More than 1,000	1,114	63.6	1,223,026	866,423	67.5	81.5	134,365	122,061	46.7	3,077,919	3,430,124	16.6
All	180,535	9.0	78,791	1,283,396	100.0	16.2	8,933	261,226	100.0	114,663	20,700,705	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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>