

12-May-03

Table T03-0077
Distribution of Capital Gains By AGI Class, 2003¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³		Net Capital Gains ⁴		
	Number (thousands)	Percent of Total	Number (thousands)	Amount (millions)	Percent of Total
Less than 10	32,978	23.7	794	1,044	0.4
10-20	23,022	16.6	1,401	2,179	0.8
20-30	18,524	13.3	1,471	3,067	1.1
30-40	13,431	9.7	1,403	3,514	1.2
40-50	10,627	7.6	1,547	3,943	1.4
50-75	18,039	13.0	3,459	11,161	4.0
75-100	9,518	6.8	2,518	12,015	4.3
100-200	9,196	6.6	3,663	33,673	12.0
200-500	2,174	1.6	1,341	41,486	14.8
500-1,000	359	0.3	271	27,196	9.7
More than 1,000	184	0.1	151	137,332	48.8
All	138,959	100.0	18,259	281,148	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

(1) Calendar year.

(2) Returns with negative AGI are excluded from the lowest income class but are included in the totals.

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) Includes capital gains distributions reported directly on Form 1040.