

Table T03-0122
Conference Agreement on the Jobs and Growth Tax Relief Reconciliation Act of 2003:
Allocation of Capital Gains and Dividend Income by Marginal Tax Bracket, 2009

Tax Bracket	Tax Units		Units with Dividend Income		Units with Capital Gains		Dividend Income		Capital Gains Income	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Average	Percent of Total	Average	Percent of Total
0%	41,316	27.2	1,961	7.7	1,146	6.3	\$147	5.9	\$386	3.9
10%	19,812	13.0	1,897	7.4	1,215	6.7	\$194	3.7	\$221	1.1
15%	51,205	33.7	7,921	31.1	5,139	28.1	\$283	14.0	\$402	5.1
25%	30,082	19.8	8,606	33.8	6,518	35.7	\$805	23.5	\$1,421	10.6
28%	6,049	4.0	2,924	11.5	2,324	12.7	\$2,410	14.1	\$5,529	8.3
33%	2,356	1.5	1,365	5.4	1,142	6.3	\$5,160	11.8	\$16,064	9.4
35%	1,307	0.9	820	3.2	784	4.3	\$21,383	27.0	\$190,595	61.6
All	152,127	100.0	25,493	100.0	18,269	100.0	\$679	100.0	\$2,656	100.0

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

* Less than 0.05 percent.