

**Table T09-0489**  
**Distribution of Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	All Tax Units <sup>3</sup>		Tax Units With Net Long-Term Capital Gains			Tax Units With Net Long-Term Capital Losses		
	Number (thousands)	Percent of Total	Number (thousands)	Total (millions\$)	Average	Number (thousands)	Total (millions\$)	Average
Less than 10	19,232	12.5	174	484	2,788	532	-4,668	-8,773
10-20	25,210	16.4	284	1,312	4,622	815	-7,817	-9,587
20-30	20,273	13.2	367	1,365	3,715	906	-9,320	-10,282
30-40	15,926	10.4	374	1,842	4,929	873	-9,730	-11,148
40-50	12,195	7.9	421	2,227	5,295	823	-7,758	-9,424
50-75	20,409	13.3	1,136	7,078	6,230	2,321	-24,404	-10,514
75-100	14,353	9.4	1,229	10,113	8,230	2,162	-23,319	-10,784
100-200	18,275	11.9	2,826	43,853	15,516	4,102	-50,370	-12,281
200-500	5,216	3.4	1,579	78,703	49,850	1,892	-42,698	-22,567
500-1,000	900	0.6	387	62,987	162,647	365	-19,233	-52,714
More than 1,000	414	0.3	227	301,133	1,326,952	152	-42,746	-282,071
All	153,472	100.0	9,088	515,191	56,690	15,254	-253,391	-16,611

  

Cash Income Level (thousands of 2009 dollars)	All Tax Units		Tax Units With Qualified Dividends			Tax Units With Long-Term Gains or Qualified Dividends		
	Number (thousands)	Percent of Total	Number (thousands)	Total (millions\$)	Average	Number (thousands)	Total (millions\$)	Average
Less than 10	19,232	12.5	815	719	882	880	1,203	1,367
10-20	25,210	16.4	1,524	1,791	1,176	1,629	3,103	1,905
20-30	20,273	13.2	1,738	2,704	1,555	1,852	4,069	2,196
30-40	15,926	10.4	1,489	2,608	1,751	1,616	4,450	2,754
40-50	12,195	7.9	1,433	2,494	1,740	1,579	4,721	2,990
50-75	20,409	13.3	3,854	7,369	1,912	4,204	14,447	3,437
75-100	14,353	9.4	3,570	8,580	2,404	3,906	18,693	4,786
100-200	18,275	11.9	7,097	25,878	3,646	7,802	69,732	8,938
200-500	5,216	3.4	3,412	28,789	8,438	3,690	107,492	29,134
500-1,000	900	0.6	721	17,655	24,471	778	80,643	103,671
More than 1,000	414	0.3	356	56,089	157,543	380	357,222	940,230
All	153,472	100.0	26,250	155,477	5,923	28,599	670,668	23,451

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.