

**Table T09-0490**  
**Distribution of Long-Term Capital Gains and Qualified Dividends by Cash Income Percentile, 2010<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	All Tax Units <sup>4</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
<b>Lowest Quintile</b>	37,186	24.2	382	1,530	4,008	1,124	-9,812	-8,731
<b>Second Quintile</b>	34,257	22.3	641	2,678	4,178	1,544	-16,526	-10,701
<b>Middle Quintile</b>	31,073	20.2	1,202	6,601	5,493	2,470	-25,395	-10,281
<b>Fourth Quintile</b>	25,874	16.9	1,959	15,262	7,792	3,621	-38,119	-10,527
<b>Top Quintile</b>	22,637	14.8	4,820	485,026	100,623	6,184	-152,211	-24,613
<b>All</b>	153,472	100.0	9,088	515,191	56,690	15,254	-253,391	-16,611
<b>Addendum</b>								
<b>80-90</b>	11,487	7.5	1,668	26,519	15,896	2,613	-32,601	-12,478
<b>90-95</b>	5,444	3.5	1,146	19,923	17,392	1,409	-18,769	-13,323
<b>95-99</b>	4,543	3.0	1,452	80,539	55,460	1,707	-40,950	-23,994
<b>Top 1 Percent</b>	1,163	0.8	554	358,045	646,110	456	-59,891	-131,293
<b>Top 0.1 Percent</b>	117	0.1	74	239,967	3,225,323	37	-27,322	-740,569

  

Cash Income Percentile	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
<b>Lowest Quintile</b>	37,186	24.2	1,917	1,941	1,013	2,056	3,471	1,688
<b>Second Quintile</b>	34,257	22.3	2,922	4,455	1,525	3,135	7,133	2,275
<b>Middle Quintile</b>	31,073	20.2	4,141	7,633	1,843	4,540	14,234	3,135
<b>Fourth Quintile</b>	25,874	16.9	6,002	13,704	2,283	6,555	28,966	4,419
<b>Top Quintile</b>	22,637	14.8	11,028	126,943	11,511	12,029	611,969	50,875
<b>All</b>	153,472	100.0	26,250	155,477	5,923	28,599	670,668	23,451
<b>Addendum</b>								
<b>80-90</b>	11,487	7.5	4,374	15,364	3,513	4,773	41,883	8,775
<b>90-95</b>	5,444	3.5	2,604	10,846	4,165	2,885	30,769	10,666
<b>95-99</b>	4,543	3.0	3,087	29,204	9,460	3,338	109,743	32,881
<b>Top 1 Percent</b>	1,163	0.8	963	71,530	74,281	1,033	429,575	415,691
<b>Top 0.1 Percent</b>	117	0.1	105	41,627	397,067	111	281,594	2,536,588

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,801, 40% \$34,756, 60% \$63,413, 80% \$104,227, 90% \$166,424, 95% \$209,111, 99% \$532,462, 99.9% \$2,207,184.

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