11-Dec-09 PRELIMINARY RESULTS http://www.taxpolicycenter.org

 ${\bf Table~T09-0492}$ Distribution of Long-Term Capital Gains and Qualified Dividends by Cash Income Percentile, 2012 1

Cash Income Percentile ^{2,3}	All Tax Units ³		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
Lowest Quintile	38,450	24.4	639	1,642	2,570	766	-4,346	-5,670
Second Quintile	34,947	22.2	1,131	3,210	2,837	1,023	-6,128	-5,991
Middle Quintile	31,868	20.3	1,852	7,079	3,823	1,563	-8,684	-5,554
Fourth Quintile	26,646	16.9	3,007	16,679	5,547	2,424	-15,248	-6,291
Top Quintile	23,298	14.8	5,942	512,704	86,285	4,615	-57,561	-12,473
All	157,348	100.0	12,641	545,055	43,119	10,569	-95,173	-9,005
Addendum								
80-90	12,369	7.9	2,238	22,376	9,997	1,775	-11,815	-6,655
90-95	4,170	2.7	1,125	17,040	15,146	786	-6,096	-7,761
95-99	5,569	3.5	1,946	87,662	45,050	1,657	-20,912	-12,620
Top 1 Percent	1,190	0.8	633	385,626	609,279	397	-18,738	-47,184
Top 0.1 Percent	120	0.1	83	258,549	3,113,652	32	-7,002	-221,090

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
38,450	24.4	1,904	2,053	1,078	2,131	3,695	1,734
34,947	22.2	3,065	4,737	1,546	3,453	7,947	2,301
31,868	20.3	4,045	8,062	1,993	4,665	15,141	3,246
26,646	16.9	6,152	15,152	2,463	6,966	31,831	4,570
23,298	14.8	10,943	148,042	13,528	12,114	660,746	54,544
157,348	100.0	26,273	178,852	6,807	29,526	723,907	24,517
12,369	7.9	4,386	16,322	3,721	4,876	38,698	7,936
4,170	2.7	1,965	10,071	5,125	2,238	27,111	12,114
5,569	3.5	3,607	36,559	10,137	3,940	124,220	31,529
1,190	0.8	986	85,091	86,342	1,060	470,717	444,119
120	0.1	109	48,090	443,114	115	306,640	2,670,076
	Number (thousands) 38,450 34,947 31,868 26,646 23,298 157,348 12,369 4,170 5,569 1,190	Number (thousands) Percent of Total 38,450 24.4 34,947 22.2 31,868 20.3 26,646 16.9 23,298 14.8 157,348 100.0 12,369 7.9 4,170 2.7 5,569 3.5 1,190 0.8	Number (thousands) Percent of Total Number (thousands) 38,450 24.4 1,904 34,947 22.2 3,065 31,868 20.3 4,045 26,646 16.9 6,152 23,298 14.8 10,943 157,348 100.0 26,273 12,369 7.9 4,386 4,170 2.7 1,965 5,569 3.5 3,607 1,190 0.8 986	Number (thousands) Percent of Total Number (thousands) Total (millions\$) 38,450 24.4 1,904 2,053 34,947 22.2 3,065 4,737 31,868 20.3 4,045 8,062 26,646 16.9 6,152 15,152 23,298 14.8 10,943 148,042 157,348 100.0 26,273 178,852 12,369 7.9 4,386 16,322 4,170 2.7 1,965 10,071 5,569 3.5 3,607 36,559 1,190 0.8 986 85,091	Number (thousands) Percent of Total Number (thousands) Total (millions\$) Average 38,450 24.4 1,904 2,053 1,078 34,947 22.2 3,065 4,737 1,546 31,868 20.3 4,045 8,062 1,993 26,646 16.9 6,152 15,152 2,463 23,298 14.8 10,943 148,042 13,528 157,348 100.0 26,273 178,852 6,807 12,369 7.9 4,386 16,322 3,721 4,170 2.7 1,965 10,071 5,125 5,569 3.5 3,607 36,559 10,137 1,190 0.8 986 85,091 86,342	Number (thousands) Percent of Total Number (thousands) Total (millions\$) Average Number (thousands) 38,450 24.4 1,904 2,053 1,078 2,131 34,947 22.2 3,065 4,737 1,546 3,453 31,868 20.3 4,045 8,062 1,993 4,665 26,646 16.9 6,152 15,152 2,463 6,966 23,298 14.8 10,943 148,042 13,528 12,114 157,348 100.0 26,273 178,852 6,807 29,526 12,369 7.9 4,386 16,322 3,721 4,876 4,170 2.7 1,965 10,071 5,125 2,238 5,569 3.5 3,607 36,559 10,137 3,940 1,190 0.8 986 85,091 86,342 1,060	Number (thousands) Percent of (thousands) Number (thousands) Total (millions\$) Average (thousands) Number (thousands) Total (millions\$) 38,450 24.4 1,904 2,053 1,078 2,131 3,695 34,947 22.2 3,065 4,737 1,546 3,453 7,947 31,868 20.3 4,045 8,062 1,993 4,665 15,141 26,646 16.9 6,152 15,152 2,463 6,966 31,831 23,298 14.8 10,943 148,042 13,528 12,114 660,746 157,348 100.0 26,273 178,852 6,807 29,526 723,907 12,369 7.9 4,386 16,322 3,721 4,876 38,698 4,170 2.7 1,965 10,071 5,125 2,238 27,111 5,569 3.5 3,607 36,559 10,137 3,940 124,220 1,190 0.8 986 85,091 86,342

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% \$19,356, 40% \$37,493, 60% \$65,656, 80% \$111,659, 90% \$161,739, 95% \$226,402, 99% \$599,181, 99.9% \$2,727,123.

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