

Table T12-0010
Sources of Cash Income By Cash Income Percentile, 2011 ¹
All Tax Units

Cash Income Percentile ^{2,3}	Tax Units ⁴		Cash Income		Labor Income ⁵		Business Income ⁶		Capital Income ⁷		Other Income ⁸	
	Number (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income
Lowest Quintile	43,661	26.6	401,007	3.7	182,853	45.6	11,425	2.8	7,842	2.0	198,887	49.6
Second Quintile	36,819	22.5	905,320	8.4	575,178	63.5	22,428	2.5	24,792	2.7	282,922	31.3
Middle Quintile	32,344	19.7	1,443,162	13.4	1,019,346	70.6	22,822	1.6	42,171	2.9	358,822	24.9
Fourth Quintile	26,761	16.3	2,127,336	19.8	1,549,766	72.9	43,119	2.0	73,613	3.5	460,838	21.7
Top Quintile	23,243	14.2	5,878,429	54.8	3,258,042	55.4	718,558	12.2	959,763	16.3	942,067	16.0
All	163,869	100.0	10,734,996	100.0	6,595,366	61.4	780,994	7.3	1,115,932	10.4	2,242,704	20.9
Addendum												
80-90	11,775	7.2	1,533,636	14.3	1,125,466	73.4	54,268	3.5	76,983	5.0	276,919	18.1
90-95	5,676	3.5	1,044,066	9.7	746,870	71.5	63,731	6.1	68,456	6.6	165,009	15.8
95-99	4,619	2.8	1,481,897	13.8	839,999	56.7	192,954	13.0	180,717	12.2	268,228	18.1
Top 1 Percent	1,173	0.7	1,818,830	16.9	545,706	30.0	407,606	22.4	633,606	34.8	231,911	12.8
Top 0.1 Percent	120	0.1	841,736	7.8	165,728	19.7	200,493	23.8	425,273	50.5	50,242	6.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3)

(1) Calendar year. Current law. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

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(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 2011 dollars): 20% \$16,812; 40% \$33,542; 60% \$59,486; 80% \$103,465; 90% \$163,173; 95% \$210,998; 99% \$532,613; 99.9% \$2,178,886.

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

(5) Labor income includes taxable wages and salaries, contributions to tax-deferred retirement accounts, and the employer share of payroll taxes for Social Security and Medicare

(6) Business income includes income or loss reported on Schedules C, E, and F

(7) Capital income includes taxable and non-taxable interest income, income from dividends, realized capital gains or losses, and imputed corporate tax liability

(8) Other income includes total Social Security benefits, taxable and non-taxable pension income, taxable distributions from IRAs, other gains or losses, unemployment compensation, TANF, worker's compensation, energy assistance, veteran's benefits, SS disability income, child support, and alimony received.

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Single Tax Units

Cash Income Percentile ^{2,3}	Tax Units ⁴		Cash Income		Labor Income ⁵		Business Income ⁶		Capital Income ⁷		Other Income ⁸	
	Number (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income
Lowest Quintile	33,318	41.5	297,750	10.8	117,703	39.5	6,534	2.2	5,422	1.8	168,090	56.5
Second Quintile	21,736	27.1	527,259	19.1	291,819	55.3	11,404	2.2	19,717	3.7	204,320	38.8
Middle Quintile	14,528	18.1	637,448	23.1	461,682	72.4	9,376	1.5	24,828	3.9	141,562	22.2
Fourth Quintile	6,934	8.6	531,099	19.3	379,836	71.5	10,736	2.0	30,794	5.8	109,734	20.7
Top Quintile	3,131	3.9	767,030	27.8	321,507	41.9	97,647	12.7	195,864	25.5	152,012	19.8
All	80,235	100.0	2,754,485	100.0	1,574,378	57.2	126,106	4.6	278,115	10.1	775,887	28.2
Addendum												
80-90	1,759	2.2	224,827	8.2	138,775	61.7	9,896	4.4	25,332	11.3	50,824	22.6
90-95	626	0.8	114,800	4.2	63,463	55.3	9,598	8.4	18,254	15.9	23,485	20.5
95-99	594	0.7	191,986	7.0	73,038	38.0	26,578	13.8	44,799	23.3	47,570	24.8
Top 1 Percent	151	0.2	235,418	8.5	46,231	19.6	51,574	21.9	107,480	45.7	30,133	12.8
Top 0.1 Percent	16	*	111,905	4.1	14,652	13.1	27,172	24.3	65,018	58.1	5,062	4.5

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Table T12-0010
Sources of Cash Income By Cash Income Percentile, 2011¹
Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Tax Units ⁴		Cash Income		Labor Income ⁵		Business Income ⁶		Capital Income ⁷		Other Income ⁸	
	Number (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income
Lowest Quintile	3,056	5.4	29,617	0.4	19,383	65.4	-2,046	-6.9	1,946	6.6	10,335	34.9
Second Quintile	5,889	10.4	149,735	2.2	95,056	63.5	6,775	4.5	3,705	2.5	44,200	29.5
Middle Quintile	11,194	19.8	516,313	7.4	313,465	60.7	12,009	2.3	14,736	2.9	176,104	34.1
Fourth Quintile	16,914	29.9	1,372,600	19.8	982,241	71.6	30,693	2.2	39,387	2.9	320,279	23.3
Top Quintile	19,266	34.0	4,880,298	70.4	2,821,296	57.8	585,093	12.0	712,579	14.6	761,330	15.6
All	56,662	100.0	6,936,128	100.0	4,239,122	61.1	607,648	8.8	778,041	11.2	1,311,317	18.9
Addendum												
80-90	9,502	16.8	1,243,519	17.9	936,971	75.3	41,436	3.3	49,857	4.0	215,255	17.3
90-95	4,896	8.6	900,763	13.0	662,785	73.6	52,208	5.8	47,308	5.3	138,462	15.4
95-99	3,889	6.9	1,247,370	18.0	743,927	59.6	159,891	12.8	129,348	10.4	214,205	17.2
Top 1 Percent	979	1.7	1,488,646	21.5	477,613	32.1	331,558	22.3	486,067	32.7	193,409	13.0
Top 0.1 Percent	99	0.2	670,412	9.7	141,256	21.1	157,490	23.5	329,165	49.1	42,500	6.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3)

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Table T12-0010
Sources of Cash Income By Cash Income Percentile, 2011¹
Head of Household Tax Units

Cash Income Percentile ^{2,3}	Tax Units ⁴		Cash Income		Labor Income ⁵		Business Income ⁶		Capital Income ⁷		Other Income ⁸	
	Number (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income
Lowest Quintile	6,965	28.5	70,447	8.1	43,636	61.9	6,834	9.7	339	0.5	19,639	27.9
Second Quintile	8,478	34.7	209,998	24.3	174,965	83.3	3,453	1.6	1,091	0.5	30,489	14.5
Middle Quintile	5,777	23.7	252,714	29.2	214,412	84.8	842	0.3	1,683	0.7	35,777	14.2
Fourth Quintile	2,437	10.0	187,148	21.6	159,005	85.0	1,280	0.7	2,285	1.2	24,578	13.1
Top Quintile	680	2.8	146,339	16.9	89,650	61.3	18,350	12.5	18,945	12.9	19,394	13.3
All	24,414	100.0	865,637	100.0	682,231	78.8	29,083	3.4	24,529	2.8	129,794	15.0
Addendum												
80-90	428	1.8	54,014	6.2	42,371	78.4	2,071	3.8	1,197	2.2	8,374	15.5
90-95	124	0.5	22,908	2.6	17,444	76.1	1,020	4.5	1,996	8.7	2,448	10.7
95-99	102	0.4	32,140	3.7	18,870	58.7	4,682	14.6	4,104	12.8	4,484	14.0
Top 1 Percent	26	0.1	37,277	4.3	10,965	29.4	10,577	28.4	11,647	31.2	4,088	11.0
Top 0.1 Percent	2	*	16,260	1.9	3,047	18.7	5,087	31.3	7,424	45.7	701	4.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3)

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Sources of Cash Income By Cash Income Percentile, 2011 ¹
Tax Units with Children

Cash Income Percentile ^{2,3}	Tax Units ⁴		Cash Income		Labor Income ⁵		Business Income ⁶		Capital Income ⁷		Other Income ⁸	
	Number (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income
Lowest Quintile	7,284	15.1	70,813	1.7	49,015	69.2	7,482	10.6	792	1.1	13,523	19.1
Second Quintile	10,183	21.0	253,869	6.0	215,417	84.9	9,989	3.9	991	0.4	27,473	10.8
Middle Quintile	9,716	20.1	435,044	10.3	375,638	86.3	8,951	2.1	3,221	0.7	47,234	10.9
Fourth Quintile	10,180	21.0	818,596	19.4	731,453	89.4	17,071	2.1	7,990	1.0	62,082	7.6
Top Quintile	10,833	22.4	2,656,233	62.8	1,839,706	69.3	343,160	12.9	283,443	10.7	189,923	7.2
All	48,380	100.0	4,227,471	100.0	3,216,314	76.1	372,125	8.8	299,527	7.1	339,506	8.0
Addendum												
80-90	5,389	11.1	702,236	16.6	622,797	88.7	24,909	3.5	11,004	1.6	43,526	6.2
90-95	2,751	5.7	506,263	12.0	428,731	84.7	31,633	6.2	15,021	3.0	30,877	6.1
95-99	2,181	4.5	695,181	16.4	490,949	70.6	97,179	14.0	45,871	6.6	61,182	8.8
Top 1 Percent	512	1.1	752,553	17.8	297,229	39.5	189,438	25.2	211,548	28.1	54,338	7.2
Top 0.1 Percent	48	0.1	329,373	7.8	82,280	25.0	82,637	25.1	152,784	46.4	11,672	3.5

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Table T12-0010
Sources of Cash Income By Cash Income Percentile, 2011 ¹
Elderly Tax Units

Cash Income Percentile ^{2,3}	Tax Units ⁴		Cash Income		Labor Income ⁵		Business Income ⁶		Capital Income ⁷		Other Income ⁸	
	Number (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income	Amount (\$ millions)	Percent of Cash Income
Lowest Quintile	9,814	27.6	109,216	4.8	1,879	1.7	-780	-0.7	2,466	2.3	105,651	96.7
Second Quintile	8,361	23.5	202,321	9.0	13,030	6.4	2,763	1.4	15,038	7.4	171,490	84.8
Middle Quintile	7,027	19.8	317,134	14.1	45,111	14.2	4,865	1.5	27,547	8.7	239,611	75.6
Fourth Quintile	5,913	16.6	463,740	20.5	91,610	19.8	9,743	2.1	49,206	10.6	313,180	67.5
Top Quintile	4,387	12.3	1,165,622	51.6	188,016	16.1	120,223	10.3	373,683	32.1	483,699	41.5
All	35,530	100.0	2,256,803	100.0	339,791	15.1	134,520	6.0	468,700	20.8	1,313,792	58.2
Addendum												
80-90	2,256	6.3	293,015	13.0	61,307	20.9	10,378	3.5	48,421	16.5	172,909	59.0
90-95	951	2.7	175,108	7.8	35,542	20.3	10,036	5.7	36,582	20.9	92,948	53.1
95-99	924	2.6	296,296	13.1	47,976	16.2	29,750	10.0	85,292	28.8	133,278	45.0
Top 1 Percent	255	0.7	401,202	17.8	43,191	10.8	70,060	17.5	203,388	50.7	84,564	21.1
Top 0.1 Percent	27	0.1	190,069	8.4	16,603	8.7	38,675	20.3	119,182	62.7	15,609	8.2

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