

Table T03-0211
Composition of AGI by Percentiles, 2003¹

AGI Class ²	Average Share of AGI From				
	Wages and Salaries	Taxable Interest Income	Dividends	Capital Gains	Business Income ³
Lowest Quintile	79.4	10.2	3.8	1.1	10.7
Second Quintile	75.5	4.5	1.6	0.7	5.8
Middle Quintile	80.4	2.9	1.2	0.7	3.3
Fourth Quintile	80.1	2.5	1.3	0.9	3.0
Next 10 Percent	78.8	2.3	1.5	1.2	3.7
Next 5 Percent	79.8	2.0	1.6	2.0	4.8
Next 4 Percent	71.7	2.8	2.4	4.0	10.3
Top 1 Percent	48.8	4.2	3.8	16.9	21.4
All	74.0	3.1	2.1	4.4	7.3

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

(1) Calendar year.

(2) Tax units with negative AGI are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(3) Business income is defined as net income or loss reported on Schedule C as well as partnership and S-corporation net income or loss reported on Schedule E.