

**Table T03-0213**  
**Composition of AGI by Tax Bracket, 2003<sup>1</sup>**

Statutory Marginal Income Tax Rate	Average Share of AGI From				
	Wages and Salaries	Taxable Interest Income	Dividends	Capital Gains	Business Income <sup>3</sup>
<b>0%</b>	120.8	17.6	8.3	6.8	-17.3
<b>10%</b>	74.0	4.1	1.6	0.7	5.6
<b>15%</b>	81.6	2.3	1.1	0.7	3.3
<b>25%</b>	80.0	2.3	1.6	1.5	3.7
<b>28%</b>	70.3	3.3	2.5	3.8	8.8
<b>33%</b>	64.4	3.2	3.0	6.1	15.5
<b>35%</b>	47.1	4.0	3.6	18.2	22.2
<b>All</b>	74.0	3.1	2.1	4.4	7.3

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

- (1) Calendar year. AMT taxpayers are assigned to tax brackets based on their taxable income under the regular income tax.
- (2) 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.