

**Table T05-0011**  
**Distribution of Qualifying Dividends and Capital Gains by Cash Income Class, Elderly Tax Units, 2005<sup>1</sup>**

Cash Income Class (thousands of 2003 dollars) <sup>2</sup>	Elderly Tax Units <sup>3</sup>			Qualifying Dividends				Capital Gains			
	Number (thousands)	Percent of All Elderly Tax Units	Percent of All Tax Units	Returns (thousands)	Amount (\$ millions)	Percent of Total Amount for Elderly Tax Units	Percent of Total Amount for All Tax Units	Returns (thousands)	Amount (\$ millions)	Percent of Total Amount for Elderly Tax Units	Percent of Total Amount for All Tax Units
<b>Less than 10</b>	3,806	12.9	2.6	203	240	0.6	0.3	66	87	0.1	*
<b>10-20</b>	7,341	24.9	5.1	644	912	2.4	1.2	206	389	0.5	0.1
<b>20-30</b>	4,810	16.3	3.3	764	1,423	3.7	1.8	211	701	0.8	0.2
<b>30-40</b>	3,290	11.1	2.3	779	1,742	4.6	2.2	175	572	0.7	0.2
<b>40-50</b>	2,186	7.4	1.5	784	2,204	5.8	2.8	280	1,190	1.4	0.4
<b>50-75</b>	3,683	12.5	2.5	1,639	4,891	12.8	6.3	727	4,327	5.2	1.4
<b>75-100</b>	1,885	6.4	1.3	908	4,586	12.0	5.9	483	4,713	5.6	1.5
<b>100-200</b>	1,788	6.1	1.2	1,009	8,125	21.3	10.4	670	13,234	15.8	4.3
<b>200-500</b>	572	1.9	0.4	379	6,623	17.4	8.5	280	16,601	19.8	5.3
<b>500-1,000</b>	101	0.3	0.1	65	2,430	6.4	3.1	56	10,594	12.6	3.4
<b>More than 1,000</b>	55	0.2	*	37	4,858	12.8	6.2	30	31,568	37.6	10.2
<b>All</b>	29,531	100.0	20.3	7,220	38,092	100.0	48.8	3,184	84,009	100.0	27.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-5).

\* Less than 0.05 percent. \*\* Less than \$1 in absolute value.

(1) Calendar year. Qualifying dividends are those that are eligible for the preferential 15-percent tax rate (5 percent for those in the bottom two tax brackets). Capital gains are net positive long-term gains. Elderly tax units refer to those 65 years of age or older; for married couples, at least one individual is age 65 or older.

(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) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.