

Table T05-0013
Distribution of Qualifying Dividends and Capital Gains by Cash Income Class, Non-Elderly Tax Units, 2005¹

Cash Income Class (thousands of 2003 dollars) ²	Non-Elderly Tax Units ³			Qualifying Dividends				Capital Gains			
	Number (thousands)	Percent of All Non-Elderly Tax Units	Percent of All Tax Units	Returns (thousands)	Amount (\$ millions)	Percent of Total Amt for Non-Elderly Tax Units	Percent of Total Amount for All Tax Units	Returns (thousands)	Amount (\$ millions)	Percent of Total Amt for Non-Elderly Tax Units	Percent of Total Amount for All Tax Units
Less than 10	16,496	14.2	11.4	447	403	1.0	0.5	184	294	0.1	0.1
10-20	19,016	16.4	13.1	843	968	2.4	1.2	330	869	0.4	0.3
20-30	15,727	13.6	10.8	1,194	1,097	2.8	1.4	442	1,387	0.6	0.4
30-40	12,343	10.7	8.5	1,373	1,130	2.8	1.4	571	1,643	0.7	0.5
40-50	9,357	8.1	6.4	1,260	931	2.3	1.2	501	1,804	0.8	0.6
50-75	16,429	14.2	11.3	3,055	2,619	6.6	3.4	1,371	5,449	2.4	1.8
75-100	9,889	8.5	6.8	2,303	2,316	5.8	3.0	1,159	6,305	2.8	2.0
100-200	12,251	10.6	8.4	4,956	8,328	20.9	10.7	2,481	20,902	9.2	6.7
200-500	3,016	2.6	2.1	1,721	7,741	19.4	9.9	1,014	29,592	13.1	9.5
500-1,000	491	0.4	0.3	309	3,856	9.7	4.9	211	20,923	9.2	6.7
More than 1,000	229	0.2	0.2	153	9,868	24.7	12.7	116	135,915	60.0	43.8
All	115,790	100.0	79.7	17,762	39,888	100.0	51.2	8,418	226,465	100.0	72.9

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. Non-Elderly tax units refer to those in which neither the primary nor secondary taxpayer (if applicable) is 65 years of age 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.