

**Table T05-0014**  
**Distribution of Qualifying Dividends and Capital Gains by Cash Income Percentiles, Non-Elderly Tax Units, 2005<sup>1</sup>**

Cash Income Class (thousands of 2003 dollars) <sup>2</sup>	Non-Elderly Tax Units <sup>3</sup>			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
<b>Lowest Quintile</b>	22,247	19.2	15.3	646	662	1.7	0.8	283	526	0.2	0.2
<b>Second Quintile</b>	21,544	18.6	14.8	1,251	1,400	3.5	1.8	415	1,291	0.6	0.4
<b>Middle Quintile</b>	22,778	19.7	15.7	2,334	1,791	4.5	2.3	954	2,897	1.3	0.9
<b>Fourth Quintile</b>	23,804	20.6	16.4	4,145	3,452	8.7	4.4	1,839	7,172	3.2	2.3
<b>Top Quintile</b>	24,869	21.5	17.1	9,238	31,952	80.1	41.0	4,890	213,197	94.1	68.7
<b>All</b>	115,790	100.0	79.7	17,762	39,888	100.0	51.2	8,418	226,465	100.0	72.9
<b>Addendum</b>											
<b>Top 10 Percent</b>	12,547	10.8	8.6	6,104	28,483	71.4	36.5	3,262	203,984	90.1	65.7
<b>Top 5 Percent</b>	6,177	5.3	4.3	3,425	24,182	60.6	31.0	1,998	194,417	85.8	62.6
<b>Top 1 Percent</b>	1,195	1.0	0.8	751	15,869	39.8	20.3	511	166,993	73.7	53.8
<b>Top 0.5 Percent</b>	596	0.5	0.4	384	13,006	32.6	16.7	278	153,485	67.8	49.4
<b>Top 0.1 Percent</b>	120	0.1	0.1	80	8,050	20.2	10.3	65	123,340	54.5	39.7

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 quintile 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.