

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

Cash Income Class (thousands of 2005 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Qualifying Dividends					Capital Gains				
	Number (thousands)	Percent of Total	Returns (thousands)	Percent of All Returns	Percent of Returns Within Class	Amount (\$ millions)	Percent of Total Amount	Returns (thousands)	Percent of All Returns	Percent of Returns Within Class	Amount (\$ millions)	Percent of Total Amount
<b>Less than 10</b>	19,560	13.5	687	2.8	3.5	528	0.8	345	2.5	1.8	598	0.1
<b>10-20</b>	25,611	17.7	1,526	6.2	6.0	1,789	2.9	723	5.3	2.8	1,585	0.4
<b>20-30</b>	19,953	13.8	1,781	7.3	8.9	1,957	3.1	817	6.0	4.1	2,290	0.6
<b>30-40</b>	15,289	10.6	1,883	7.7	12.3	1,972	3.2	873	6.4	5.7	2,264	0.6
<b>40-50</b>	11,738	8.1	2,009	8.2	17.1	2,214	3.6	1,048	7.7	8.9	3,496	0.9
<b>50-75</b>	20,700	14.3	4,687	19.1	22.6	5,960	9.6	2,555	18.7	12.3	9,017	2.2
<b>75-100</b>	11,936	8.3	3,032	12.3	25.4	4,075	6.6	1,902	13.9	15.9	11,330	2.8
<b>100-200</b>	14,432	10.0	5,961	24.3	41.3	13,156	21.2	3,399	24.8	23.6	38,098	9.4
<b>200-500</b>	3,797	2.6	2,178	8.9	57.4	11,517	18.5	1,469	10.7	38.7	58,499	14.4
<b>500-1,000</b>	642	0.4	391	1.6	60.8	4,707	7.6	296	2.2	46.2	38,865	9.6
<b>More than 1,000</b>	335	0.2	219	0.9	65.3	13,553	21.8	186	1.4	55.5	238,185	58.6
<b>All</b>	144,573	100.0	24,551	100.0	17.0	62,203	100.0	13,682	100.0	9.5	406,714	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-1).

(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.

(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.