stribution Table: 2018002
Distribution of Income by Source
(2018 Income Levels)

| Adjusted | Family Cash Income | Transfer Income | Labor Income | Positive Capital Income |  |  | Negative Capital Income ${ }^{2}$ | Corporate Income Tax |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Family Cash Income Decile ${ }^{1}$ |  |  |  | Total Positive Capital Income | Normal <br> Capital <br> Income | Supernormal Capital Income |  |  |


|  | --- Billions of Dollars --- |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0 to $10^{2}$ | 94.0 | 43.2 | 50.9 | 5.1 | 1.9 | 3.2 | -5.9 | 0.6 |
| 10 to 20 | 293.2 | 124.3 | 165.0 | 8.4 | 3.6 | 4.8 | -5.9 | 1.4 |
| 20 to 30 | 419.1 | 146.4 | 268.7 | 8.3 | 3.8 | 4.5 | -6.6 | 2.2 |
| 30 to 40 | 571.5 | 161.0 | 403.6 | 14.3 | 7.8 | 6.4 | -11.0 | 3.6 |
| 40 to 50 | 765.8 | 164.9 | 583.3 | 23.6 | 13.6 | 9.9 | -11.6 | 5.6 |
| 50 to 60 | 1,039.2 | 162.9 | 825.7 | 52.6 | 33.2 | 19.5 | -11.7 | 9.7 |
| 60 to 70 | 1,384.2 | 211.7 | 1,077.2 | 93.8 | 60.3 | 33.5 | -13.6 | 15.2 |
| 70 to 80 | 1,806.4 | 216.0 | 1,420.1 | 160.6 | 104.9 | 55.8 | -13.9 | 23.5 |
| 80 to 90 | 2,503.8 | 195.6 | 2,003.8 | 282.4 | 185.4 | 97.0 | -15.3 | 37.3 |
| 90 to 100 | 7,273.3 | 208.8 | 4,286.2 | 2,555.7 | 1,381.9 | 1,173.8 | -29.6 | 252.1 |
| Total ${ }^{2}$ | 15,971.5 | 1,643.0 | 11,111.9 | 3,185.3 | 1,775.4 | 1,409.9 | -323.3 | 354.6 |
| 90 to 95 | 1,777.6 | 96.1 | 1,370.4 | 288.1 | 188.3 | 99.7 | -9.2 | 32.1 |
| 95 to 99 | 2,452.0 | 88.3 | 1,636.0 | 679.3 | 447.9 | 231.4 | -11.4 | 59.9 |
| 99 to 99.9 | 1,586.4 | 22.0 | 812.8 | 696.8 | 364.4 | 332.4 | -5.7 | 60.5 |
| Top. 1 | 1,457.3 | 2.5 | 467.0 | 891.6 | 381.3 | 510.3 | -3.3 | 99.6 |
| --- Percent Distribution of Income Across Deciles --- |  |  |  |  |  |  |  |  |
| 0 to $10^{2}$ | 0.6 | 2.6 | 0.5 | 0.2 | 0.1 | 0.2 | 1.8 | 0.2 |
| 10 to 20 | 1.8 | 7.6 | 1.5 | 0.3 | 0.2 | 0.3 | 1.8 | 0.4 |
| 20 to 30 | 2.6 | 8.9 | 2.4 | 0.3 | 0.2 | 0.3 | 2.0 | 0.6 |
| 30 to 40 | 3.6 | 9.8 | 3.6 | 0.5 | 0.4 | 0.5 | 3.4 | 1.0 |
| 40 to 50 | 4.8 | 10.0 | 5.3 | 0.7 | 0.8 | 0.7 | 3.6 | 1.6 |
| 50 to 60 | 6.5 | 9.9 | 7.4 | 1.7 | 1.9 | 1.4 | 3.6 | 2.7 |
| 60 to 70 | 8.7 | 12.9 | 9.7 | 2.9 | 3.4 | 2.4 | 4.2 | 4.3 |
| 70 to 80 | 11.3 | 13.1 | 12.8 | 5.0 | 5.9 | 4.0 | 4.3 | 6.6 |
| 80 to 90 | 15.7 | 11.9 | 18.0 | 8.9 | 10.4 | 6.9 | 4.7 | 10.5 |
| 90 to 100 | 45.5 | 12.7 | 38.6 | 80.2 | 77.8 | 83.3 | 9.1 | 71.1 |
| Total ${ }^{2}$ | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 90 to 95 | 11.1 | 5.9 | 12.3 | 9.0 | 10.6 | 7.1 | 2.8 | 9.1 |
| 95 to 99 | 15.4 | 5.4 | 14.7 | 21.3 | 25.2 | 16.4 | 3.5 | 16.9 |
| 99 to 99.9 | 9.9 | 1.3 | 7.3 | 21.9 | 20.5 | 23.6 | 1.8 | 17.1 |
| Top. 1 | 9.1 | 0.2 | 4.2 | 28.0 | 21.5 | 36.2 | 1.0 | 28.1 |
| --- Percent Distribution of Income Source Within Decile --- |  |  |  |  |  |  |  |  |
| 0 to $10^{2}$ | 100.0 | 46.0 | 54.2 | 5.4 | 2.0 | 3.4 | -6.3 | 0.6 |
| 10 to 20 | 100.0 | 42.4 | 56.3 | 2.9 | 1.2 | 1.7 | -2.0 | 0.5 |
| 20 to 30 | 100.0 | 34.9 | 64.1 | 2.0 | 0.9 | 1.1 | -1.6 | 0.5 |
| 30 to 40 | 100.0 | 28.2 | 70.6 | 2.5 | 1.4 | 1.1 | -1.9 | 0.6 |
| 40 to 50 | 100.0 | 21.5 | 76.2 | 3.1 | 1.8 | 1.3 | -1.5 | 0.7 |
| 50 to 60 | 100.0 | 15.7 | 79.5 | 5.1 | 3.2 | 1.9 | -1.1 | 0.9 |
| 60 to 70 | 100.0 | 15.3 | 77.8 | 6.8 | 4.4 | 2.4 | -1.0 | 1.1 |
| 70 to 80 | 100.0 | 12.0 | 78.6 | 8.9 | 5.8 | 3.1 | -0.8 | 1.3 |
| 80 to 90 | 100.0 | 7.8 | 80.0 | 11.3 | 7.4 | 3.9 | -0.6 | 1.5 |
| 90 to 100 | 100.0 | 2.9 | 58.9 | 35.1 | 19.0 | 16.1 | -0.4 | 3.5 |
| Total ${ }^{2}$ | 100.0 | 10.3 | 69.6 | 19.9 | 11.1 | 8.8 | $-2.0$ | 2.2 |
| 90 to 95 | 100.0 | 5.4 | 77.1 | 16.2 | 10.6 | 5.6 | -0.5 | 1.8 |
| 95 to 99 | 100.0 | 3.6 | 66.7 | 27.7 | 18.3 | 9.4 | -0.5 | 2.4 |
| 99 to 99.9 | 100.0 | 1.4 | 51.2 | 43.9 | 23.0 | 21.0 | -0.4 | 3.8 |
| Top. 1 | 100.0 | 0.2 | 32.1 | 61.2 | 26.2 | 35.0 | -0.2 | 6.8 |

${ }^{1}$ Cash Income consists of wages and salaries, net income from a business or farm, taxable and tax-exempt interest, dividends, rental income, realized capital gains, unrealized gains at death, cash and near-cash transfers from the government, retirement benefits, and employer-provided health insurance (and other employer benefits). Employer contributions for payroll taxes and the federal corporate income tax are added to place cash on a pre-tax basis.
Families are placed into deciles based on cash income adjusted for family size, by dividing income by the square root of family size.
${ }^{2}$ Families with negative incomes are excluded from the lowest income decile but included in the total line. Families with negative income have a significant share of negative capital income.

Note: Percentiles begin at family size-adjusted cash income of: $\$ 9,591$ for 10 to $20 ; \$ 15,445$ for 20 to $30 ; \$ 21,192$ for 30 to $40 ; \$ 28,553$ for 40 to 50 ; $\$ 38,728$
for 50 to $60 ; \$ 50,530$ for 60 to $70 ; \$ 64,902$ for 70 to $80 ; \$ 85,078$ for 80 to $90 ; \$ 122,969$ for 90 to $95 ; \$ 173,633$ for 95 to $99 ; \$ 406,000$ for 99 to 99.9 and
$\$ 1,817,269$ for Top. 1 .
U.S. Department of the Treasury

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