### Distribution Table: 2018 002
#### Distribution of Income by Source
(2018 Income Levels)

<table>
<thead>
<tr>
<th>Family Cash Income Decile</th>
<th>Family Cash Income</th>
<th>Transfer Income</th>
<th>Labor Income</th>
<th>Total Positive Capital Income</th>
<th>Normal Capital Income</th>
<th>Supernormal Capital Income</th>
<th>Negative Corporate Income Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 10²</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>10 to 20</td>
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<tr>
<td>20 to 30</td>
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<tr>
<td>30 to 40</td>
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<tr>
<td>40 to 50</td>
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<tr>
<td>50 to 60</td>
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<tr>
<td>60 to 70</td>
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<tr>
<td>70 to 80</td>
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<tr>
<td>80 to 90</td>
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<tr>
<td>90 to 100</td>
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</tr>
<tr>
<td>Top. 1</td>
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</tr>
</tbody>
</table>

--- Billions of Dollars ---

Total²: 15,971.5
1,643.0 11,119.9 3,185.3 1,775.4 1,409.9 2,003.8 1,643.0 568.5 1,381.9 1,173.8 100.0 22.0 9.1 252.1

--- Percent Distribution of Income Across Deciles ---

Total²: 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0

--- Distribution of Income by Source Within Decile ---

Total²: 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0

--- Percent Distribution of Income Source Within Decile ---

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;
  - $49,341 for 60 to 70;
  - $58,078 for 70 to 80;
  - $67,315 for 80 to 90;
  - $117,315 for 90 to 95;
  - $173,633 for 95 to 99;
  - $406,000 for 99 to 99.9 and
  - $1,817,269 for Top .1.

Families are placed into deciles based on cash income adjusted for family size, by dividing income by the square root of family size.

Office of Tax Analysis
July 15, 2021

U.S. Department of the Treasury