

Distribution Table: 2025 002
Distribution of Income by Source
(2025 Income Levels)

Adjusted Family Cash Income Decile ¹	Family Cash Income	Transfer Income	Labor Income	Positive Capital Income			Negative Capital Income ²	Corporate Income Tax
				Total Positive Capital Income	Normal Capital Income	Supernormal Capital Income		
--- Billions of Dollars ---								
0 to 10 ²	108.2	55.4	60.2	3.0	1.2	1.8	-11.1	0.6
10 to 20	446.2	142.9	307.4	9.7	4.4	5.3	-16.2	2.3
20 to 30	667.1	155.8	513.2	15.8	8.0	7.8	-21.6	3.9
30 to 40	879.5	213.0	653.1	29.9	17.2	12.7	-22.4	5.7
40 to 50	1,138.7	272.5	823.0	55.5	34.4	21.2	-21.0	8.7
50 to 60	1,474.1	299.1	1,083.6	98.9	63.3	35.5	-21.0	13.6
60 to 70	1,896.4	280.9	1,469.0	148.6	95.9	52.7	-22.0	19.9
70 to 80	2,474.5	258.0	1,990.1	223.3	144.2	79.1	-25.9	29.0
80 to 90	3,438.4	256.9	2,764.4	394.1	252.8	141.3	-23.5	46.5
90 to 100	10,332.7	255.1	6,258.2	3,541.7	1,816.6	1,725.1	-57.9	335.5
Total ²	22,615.8	2,201.0	16,375.1	4,523.0	2,420.6	2,102.4	-570.3	470.1
90 to 95	2,499.4	122.7	1,980.0	370.7	232.7	138.0	-14.0	40.0
95 to 99	3,376.4	104.1	2,389.4	826.2	516.2	310.0	-20.1	76.8
99 to 99.9	2,249.3	25.3	1,246.8	910.8	440.4	470.4	-14.8	81.2
Top .1	2,207.5	3.1	642.0	1,434.0	627.3	806.7	-9.0	137.4
--- Percent Distribution of Income Across Deciles ---								
0 to 10 ²	0.5	2.5	0.4	0.1	0.0	0.1	1.9	0.1
10 to 20	2.0	6.5	1.9	0.2	0.2	0.3	2.8	0.5
20 to 30	2.9	7.1	3.1	0.3	0.3	0.4	3.8	0.8
30 to 40	3.9	9.7	4.0	0.7	0.7	0.6	3.9	1.2
40 to 50	5.0	12.4	5.0	1.2	1.4	1.0	3.7	1.8
50 to 60	6.5	13.6	6.6	2.2	2.6	1.7	3.7	2.9
60 to 70	8.4	12.8	9.0	3.3	4.0	2.5	3.9	4.2
70 to 80	10.9	11.7	12.2	4.9	6.0	3.8	4.5	6.2
80 to 90	15.2	11.7	16.9	8.7	10.4	6.7	4.1	9.9
90 to 100	45.7	11.6	38.2	78.3	75.0	82.1	10.1	71.4
Total ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
90 to 95	11.1	5.6	12.1	8.2	9.6	6.6	2.5	8.5
95 to 99	14.9	4.7	14.6	18.3	21.3	14.7	3.5	16.3
99 to 99.9	9.9	1.1	7.6	20.1	18.2	22.4	2.6	17.3
Top .1	9.8	0.1	3.9	31.7	25.9	38.4	1.6	29.2
--- Percent Distribution of Income Source Within Decile ---								
0 to 10 ²	100.0	51.3	55.6	2.7	1.1	1.7	-10.2	0.6
10 to 20	100.0	32.0	68.9	2.2	1.0	1.2	-3.6	0.5
20 to 30	100.0	23.4	76.9	2.4	1.2	1.2	-3.2	0.6
30 to 40	100.0	24.2	74.3	3.4	2.0	1.4	-2.5	0.7
40 to 50	100.0	23.9	72.3	4.9	3.0	1.9	-1.8	0.8
50 to 60	100.0	20.3	73.5	6.7	4.3	2.4	-1.4	0.9
60 to 70	100.0	14.8	77.5	7.8	5.1	2.8	-1.2	1.1
70 to 80	100.0	10.4	80.4	9.0	5.8	3.2	-1.0	1.2
80 to 90	100.0	7.5	80.4	11.5	7.4	4.1	-0.7	1.4
90 to 100	100.0	2.5	60.6	34.3	17.6	16.7	-0.6	3.2
Total ²	100.0	9.7	72.4	20.0	10.7	9.3	-2.5	2.1
90 to 95	100.0	4.9	79.2	14.8	9.3	5.5	-0.6	1.6
95 to 99	100.0	3.1	70.8	24.5	15.3	9.2	-0.6	2.3
99 to 99.9	100.0	1.1	55.4	40.5	19.6	20.9	-0.7	3.6
Top .1	100.0	0.1	29.1	65.0	28.4	36.5	-0.4	6.2

Department of the Treasury

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 for an average family (2 people) at family size-adjusted cash income of: \$16,758 for 10 to 20; \$31,462 for 20 to 30; \$44,613 for 30 to 40; \$59,312 for 40 to 50; \$76,567 for 50 to 60; \$96,782 for 60 to 70; \$121,919 for 70 to 80; \$157,722 for 80 to 90; \$228,060 for 90 to 95; \$320,855 for 95 to 99; \$743,247 for 99 to 99.9 and \$3,515,685 for Top .1.