Tabulation of Capital Gains Taxed at 5% and 15% Rates, All Taxpayers
Calendar Year 2005

Adjusted Gross Income [1]	Capital Gains Taxed at 5% Rate			Capital Gains Taxed at 15% Rate			TOTAL: Capital Gains Taxed at 5% or 15% Rate		
	Returns	Amounts	Tax Savings	Returns	Amounts	Tax Savings	Returns	Amounts	Tax Savings
	Millions	Billions of Dollars	Billions of Dollars	Millions	Billions of Dollars	Billions of Dollars	Millions	Billions of Dollars	Billions of Dollars
Less than $10,000	[2]	[3]	[3]	---	---	---	[2]	[3]	[3]
$10,000 - $20,000	0.7	1.0	[3]	---	---	---	0.7	1.0	[3]
$20,000 - $30,000	0.9	2.0	0.1	---	---	---	0.9	2.0	0.1
$30,000 - $40,000	1.0	2.3	0.1	[2]	[3]	[3]	1.0	2.3	0.1
$40,000 - $50,000	0.7	2.3	0.1	0.3	0.4	[3]	1.0	2.7	0.1
$50,000 - $75,000	1.6	6.0	0.2	0.8	2.3	0.1	2.4	8.3	0.4
$75,000 - $100,000	0.9	5.1	0.2	1.2	4.4	0.2	1.9	9.5	0.4
$100,000 - $200,000	0.3	6.1	0.2	2.5	25.4	1.3	2.6	31.6	1.5
$200,000 - $500,000	0.1	2.6	0.1	0.9	40.1	2.0	0.9	42.7	2.1
$500,000 - $1,000,000	[2]	0.7	[3]	0.2	30.6	1.5	0.2	31.3	1.6
$1,000,000 and over	[2]	0.8	[3]	0.1	191.8	9.7	0.1	192.6	9.8
Total, All Taxpayers	**6.3**	**28.9**	**1.0**	**6.1**	**295.1**	**15.0**	**11.7**	**324.0**	**16.1**

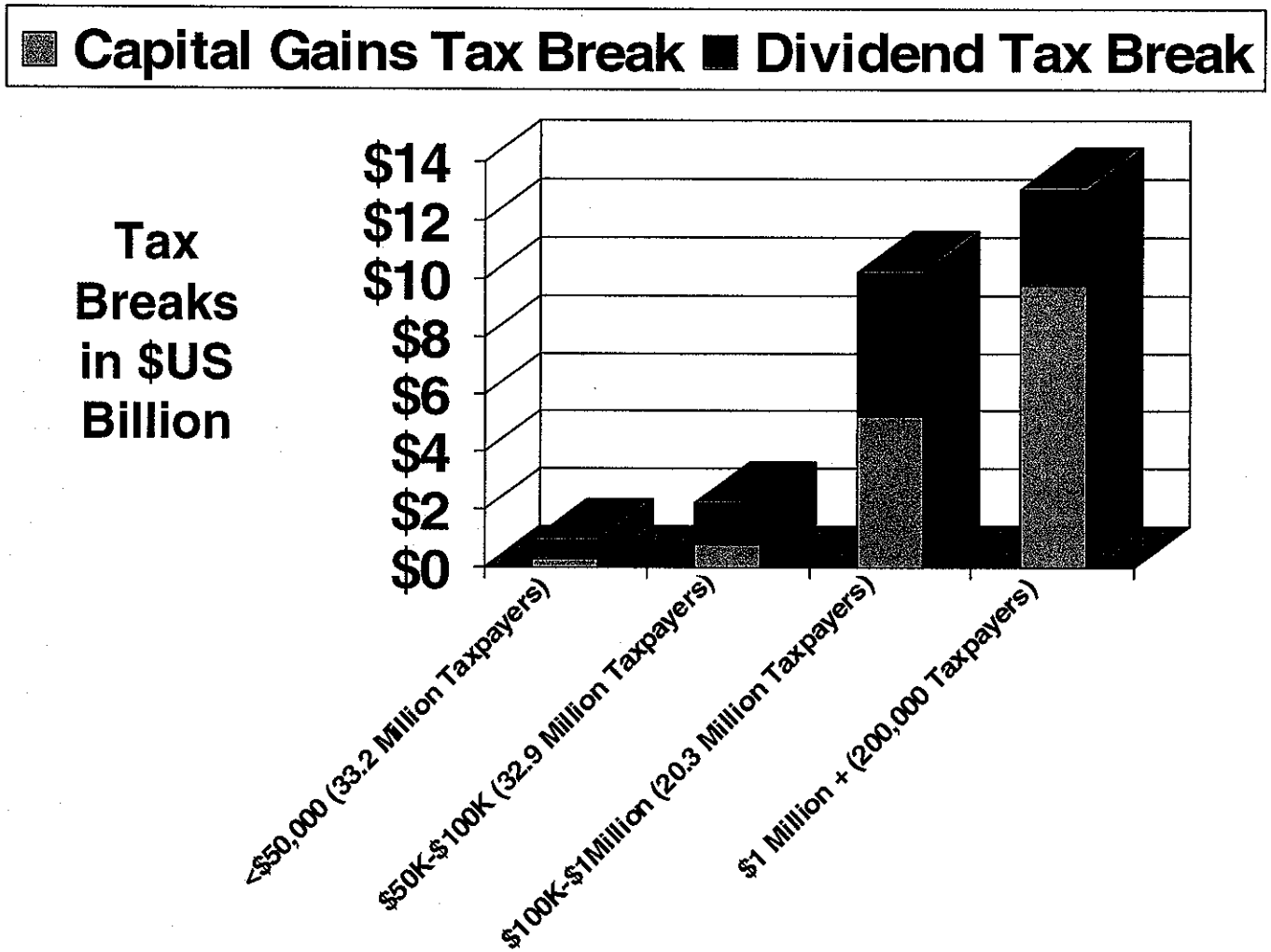
[1] Excludes dependent returns and returns with negative AGI.
[2] Less than 50,000.
[3] Less than $50 million.

Tabulation of Qualified Dividends Taxed at 5% and 15% Rates, All Taxpayers
Calendar Year 2005

Adjusted Gross Income [1]	Qualified Dividends Taxed at 5% Rate			Qualified Dividends Taxed at 15% Rate			TOTAL: Qualified Dividends Taxed at 5% or 15% Rate		
	Returns	Amounts	Tax Savings	Returns	Amounts	Tax Savings	Returns	Amounts	Tax Savings
	Millions	Billions of Dollars	Billions of Dollars	Millions	Billions of Dollars	Billions of Dollars	Millions	Billions of Dollars	Billions of Dollars
Less than $10,000	0.1	[3]	[3]	---	---	---	0.1	[3]	[3]
$10,000 - $20,000	1.1	1.1	0.1	---	---	---	1.1	1.1	0.1
$20,000 - $30,000	1.5	1.7	0.1	---	---	---	1.5	1.7	0.1
$30,000 - $40,000	1.7	2.3	0.2	0.1	[3]	[3]	1.8	2.4	0.2
$40,000 - $50,000	1.2	1.9	0.2	0.8	0.8	0.1	1.9	2.6	0.2
$50,000 - $75,000	2.7	4.0	0.4	1.6	2.8	0.3	4.3	6.8	0.7
$75,000 - $100,000	1.3	2.7	0.3	2.4	4.1	0.4	3.5	6.8	0.7
$100,000 - $200,000	0.1	1.2	0.1	4.7	15.3	1.7	4.8	16.5	1.8
$200,000 - $500,000	[2]	0.3	[3]	1.7	14.7	2.0	1.7	15.0	2.0
$500,000 - $1,000,000	[2]	0.1	[3]	0.3	7.6	1.2	0.3	7.7	1.2
$1,000,000 and over	[2]	[3]	[3]	0.2	20.5	3.3	0.2	20.6	3.3
Total, All Taxpayers	**9.7**	**15.3**	**1.3**	**11.9**	**65.8**	**8.9**	**21.1**	**81.1**	**10.3**

[1] Excludes dependent returns and returns with negative AGI.
[2] Less than 50,000.
[3] Less than $50 million.

Capital Gains and Dividend Tax Breaks by Income Bracket



Prepared by Democratic Staff of the Committee on Ways and Means, from data provided by the Joint Committee on Taxation

Average Capital Gains/Dividend Benefit Distribution (by Income)

Income	# Households (all returns)	Total Capital Gains Benefit	Average Capital Gains Benefit	Total Dividend Benefit	Average Dividend Benefit	Average Total Benefit
Less than $50k	88,177,000	$300,000,000	$3.40	$600,000,000	$6.80	$10.20
$50-$100k	36,159,000	$800,000,000	$22.12	$1,400,000,000	$38.72	$60.84
$100k-$1M	20,349,000	$5,200,000,000	$255.54	$5,000,000,000	$245.71	$501.25
Over $1M	200,000	$9,800,000,000	$49,000.00	$3,300,000,000	$16,500.00	$65,500.00

Prepared by the Democratic Staff of the Committee on Ways and Means from Joint Committee on Taxation Estimates