

Distribution Table: 2021 002
Distribution of Income by Source
(Forecast, Pre-Pandemic 2021 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	131.6	59.6	73.1	4.4	1.8	2.6	-6.0	0.5
10 to 20	376.3	134.1	240.7	7.6	3.6	4.0	-7.5	1.4
20 to 30	524.4	152.3	367.5	13.4	6.6	6.8	-11.1	2.2
30 to 40	692.4	189.0	490.7	22.0	12.0	10.1	-12.6	3.3
40 to 50	905.7	202.2	674.1	38.8	22.6	16.3	-14.8	5.2
50 to 60	1,191.6	202.3	926.6	69.6	43.3	26.3	-15.1	8.4
60 to 70	1,552.8	216.8	1,229.3	109.8	70.1	39.7	-15.5	12.5
70 to 80	2,029.6	221.3	1,638.8	167.4	107.6	59.8	-16.1	18.3
80 to 90	2,804.1	246.7	2,273.1	274.6	174.5	100.1	-18.6	28.2
90 to 100	8,162.2	235.2	5,124.3	2,636.4	1,426.0	1,210.4	-52.8	219.2
Total ²	18,322.7	1,864.5	13,058.8	3,345.7	1,865.6	1,480.1	-246.2	299.8
90 to 95	2,008.3	111.4	1,608.1	274.8	172.5	102.3	-11.6	25.6
95 to 99	2,751.1	96.4	1,998.8	623.9	387.4	236.4	-17.8	49.8
99 to 99.9	1,784.5	24.2	1,010.9	707.3	371.1	336.3	-14.7	56.8
Top .1	1,618.3	3.1	506.5	1,030.4	495.0	535.4	-8.8	87.1
--- Percent Distribution of Income Across Deciles ---								
0 to 10 ²	0.7	3.2	0.6	0.1	0.1	0.2	2.4	0.2
10 to 20	2.1	7.2	1.8	0.2	0.2	0.3	3.0	0.5
20 to 30	2.9	8.2	2.8	0.4	0.4	0.5	4.5	0.7
30 to 40	3.8	10.1	3.8	0.7	0.6	0.7	5.1	1.1
40 to 50	4.9	10.8	5.2	1.2	1.2	1.1	6.0	1.7
50 to 60	6.5	10.8	7.1	2.1	2.3	1.8	6.1	2.8
60 to 70	8.5	11.6	9.4	3.3	3.8	2.7	6.3	4.2
70 to 80	11.1	11.9	12.5	5.0	5.8	4.0	6.5	6.1
80 to 90	15.3	13.2	17.4	8.2	9.4	6.8	7.5	9.4
90 to 100	44.5	12.6	39.2	78.8	76.4	81.8	21.5	73.1
Total ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
90 to 95	11.0	6.0	12.3	8.2	9.2	6.9	4.7	8.5
95 to 99	15.0	5.2	15.3	18.6	20.8	16.0	7.2	16.6
99 to 99.9	9.7	1.3	7.7	21.1	19.9	22.7	6.0	18.9
Top .1	8.8	0.2	3.9	30.8	26.5	36.2	3.6	29.0
--- Percent Distribution of Income Source Within Decile ---								
0 to 10 ²	100.0	45.3	55.5	3.3	1.4	1.9	-4.6	0.4
10 to 20	100.0	35.6	64.0	2.0	0.9	1.1	-2.0	0.4
20 to 30	100.0	29.1	70.1	2.6	1.3	1.3	-2.1	0.4
30 to 40	100.0	27.3	70.9	3.2	1.7	1.5	-1.8	0.5
40 to 50	100.0	22.3	74.4	4.3	2.5	1.8	-1.6	0.6
50 to 60	100.0	17.0	77.8	5.8	3.6	2.2	-1.3	0.7
60 to 70	100.0	14.0	79.2	7.1	4.5	2.6	-1.0	0.8
70 to 80	100.0	10.9	80.7	8.2	5.3	2.9	-0.8	0.9
80 to 90	100.0	8.8	81.1	9.8	6.2	3.6	-0.7	1.0
90 to 100	100.0	2.9	62.8	32.3	17.5	14.8	-0.6	2.7
Total ²	100.0	10.2	71.3	18.3	10.2	8.1	-1.3	1.6
90 to 95	100.0	5.5	80.1	13.7	8.6	5.1	-0.6	1.3
95 to 99	100.0	3.5	72.7	22.7	14.1	8.6	-0.6	1.8
99 to 99.9	100.0	1.4	56.6	39.6	20.8	18.8	-0.8	3.2
Top .1	100.0	0.2	31.3	63.7	30.6	33.1	-0.5	5.4

¹ A summary of Treasury's distribution methodology, including income definitions by source, can be found on Treasury's website (<https://home.treasury.gov/policy-issues/tax-policy/office-of-tax-analysis>).

² Families with negative incomes are excluded from the lowest income decile but included in the total line.

Note: Percentiles begin for an average family (2 people) at family size-adjusted cash income of: \$16,177 for 10 to 20; \$26,238 for 20 to 30; \$36,579 for 30 to 40; \$48,229 for 40 to 50; \$63,097 for 50 to 60; \$80,767 for 60 to 70; \$102,457 for 70 to 80; \$133,246 for 80 to 90; \$190,092 for 90 to 95; \$267,540 for 95 to 99; \$622,576 for 99 to 99.9 and \$2,742,904 for Top .1.

