

Distribution Table: 2022 002
Distribution of Income by Source
(2022 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 | 107.1 | 52.3 | 56.8 | 4.0 | 1.3 | 2.6 | -6.5 | 0.5 |
| 10 to 20 | 360.9 | 132.5 | 230.6 | 7.2 | 3.1 | 4.0 | -10.9 | 1.4 |
| 20 to 30 | 525.5 | 167.0 | 355.7 | 13.5 | 6.7 | 6.7 | -13.0 | 2.4 |
| 30 to 40 | 704.8 | 201.8 | 490.8 | 22.0 | 12.3 | 9.7 | -13.5 | 3.5 |
| 40 to 50 | 900.5 | 247.4 | 628.2 | 34.4 | 20.7 | 13.7 | -14.7 | 5.2 |
| 50 to 60 | 1,191.7 | 220.4 | 913.1 | 64.6 | 40.4 | 24.2 | -15.2 | 8.8 |
| 60 to 70 | 1,577.7 | 222.6 | 1,251.5 | 106.9 | 68.4 | 38.5 | -16.9 | 13.6 |
| 70 to 80 | 2,068.3 | 238.2 | 1,665.0 | 162.6 | 106.1 | 56.4 | -17.4 | 20.0 |
| 80 to 90 | 2,861.0 | 216.2 | 2,361.8 | 272.4 | 176.7 | 95.7 | -20.6 | 31.2 |
| 90 to 100 | 8,366.7 | 235.6 | 5,292.6 | 2,658.2 | 1,470.1 | 1,188.1 | -62.7 | 243.0 |
| Total ² | 18,541.1 | 1,944.0 | 13,275.4 | 3,347.6 | 1,897.9 | 1,449.6 | -357.2 | 331.3 |
| 90 to 95 | 2,042.0 | 106.0 | 1,656.9 | 264.3 | 171.3 | 93.0 | -12.2 | 27.0 |
| 95 to 99 | 2,816.2 | 94.1 | 2,079.6 | 608.4 | 385.0 | 223.4 | -19.7 | 53.9 |
| 99 to 99.9 | 1,821.0 | 31.0 | 1,042.0 | 705.3 | 385.8 | 319.6 | -18.2 | 60.9 |
| Top .1 | 1,687.5 | 4.5 | 514.1 | 1,080.2 | 528.1 | 552.1 | -12.6 | 101.3 |
| --- Percent Distribution of Income Across Deciles --- | | | | | | | | |
| 0 to 10 ² | 0.6 | 2.7 | 0.4 | 0.1 | 0.1 | 0.2 | 1.8 | 0.2 |
| 10 to 20 | 1.9 | 6.8 | 1.7 | 0.2 | 0.2 | 0.3 | 3.1 | 0.4 |
| 20 to 30 | 2.8 | 8.6 | 2.7 | 0.4 | 0.4 | 0.5 | 3.6 | 0.7 |
| 30 to 40 | 3.8 | 10.4 | 3.7 | 0.7 | 0.6 | 0.7 | 3.8 | 1.1 |
| 40 to 50 | 4.9 | 12.7 | 4.7 | 1.0 | 1.1 | 0.9 | 4.1 | 1.6 |
| 50 to 60 | 6.4 | 11.3 | 6.9 | 1.9 | 2.1 | 1.7 | 4.3 | 2.7 |
| 60 to 70 | 8.5 | 11.5 | 9.4 | 3.2 | 3.6 | 2.7 | 4.7 | 4.1 |
| 70 to 80 | 11.2 | 12.3 | 12.5 | 4.9 | 5.6 | 3.9 | 4.9 | 6.0 |
| 80 to 90 | 15.4 | 11.1 | 17.8 | 8.1 | 9.3 | 6.6 | 5.8 | 9.4 |
| 90 to 100 | 45.1 | 12.1 | 39.9 | 79.4 | 77.5 | 82.0 | 17.6 | 73.3 |
| Total ² | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 90 to 95 | 11.0 | 5.5 | 12.5 | 7.9 | 9.0 | 6.4 | 3.4 | 8.1 |
| 95 to 99 | 15.2 | 4.8 | 15.7 | 18.2 | 20.3 | 15.4 | 5.5 | 16.3 |
| 99 to 99.9 | 9.8 | 1.6 | 7.8 | 21.1 | 20.3 | 22.0 | 5.1 | 18.4 |
| Top .1 | 9.1 | 0.2 | 3.9 | 32.3 | 27.8 | 38.1 | 3.5 | 30.6 |
| --- Percent Distribution of Income Source Within Decile --- | | | | | | | | |
| 0 to 10 ² | 100.0 | 48.9 | 53.0 | 3.7 | 1.3 | 2.5 | -6.0 | 0.5 |
| 10 to 20 | 100.0 | 36.7 | 63.9 | 2.0 | 0.9 | 1.1 | -3.0 | 0.4 |
| 20 to 30 | 100.0 | 31.8 | 67.7 | 2.6 | 1.3 | 1.3 | -2.5 | 0.5 |
| 30 to 40 | 100.0 | 28.6 | 69.6 | 3.1 | 1.7 | 1.4 | -1.9 | 0.5 |
| 40 to 50 | 100.0 | 27.5 | 69.8 | 3.8 | 2.3 | 1.5 | -1.6 | 0.6 |
| 50 to 60 | 100.0 | 18.5 | 76.6 | 5.4 | 3.4 | 2.0 | -1.3 | 0.7 |
| 60 to 70 | 100.0 | 14.1 | 79.3 | 6.8 | 4.3 | 2.4 | -1.1 | 0.9 |
| 70 to 80 | 100.0 | 11.5 | 80.5 | 7.9 | 5.1 | 2.7 | -0.8 | 1.0 |
| 80 to 90 | 100.0 | 7.6 | 82.6 | 9.5 | 6.2 | 3.3 | -0.7 | 1.1 |
| 90 to 100 | 100.0 | 2.8 | 63.3 | 31.8 | 17.6 | 14.2 | -0.7 | 2.9 |
| Total ² | 100.0 | 10.5 | 71.6 | 18.1 | 10.2 | 7.8 | -1.9 | 1.8 |
| 90 to 95 | 100.0 | 5.2 | 81.1 | 12.9 | 8.4 | 4.6 | -0.6 | 1.3 |
| 95 to 99 | 100.0 | 3.3 | 73.8 | 21.6 | 13.7 | 7.9 | -0.7 | 1.9 |
| 99 to 99.9 | 100.0 | 1.7 | 57.2 | 38.7 | 21.2 | 17.5 | -1.0 | 3.3 |
| Top .1 | 100.0 | 0.3 | 30.5 | 64.0 | 31.3 | 32.7 | -0.7 | 6.0 |

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: \$14,241 for 10 to 20; \$25,200 for 20 to 30; \$36,037 for 30 to 40; \$47,946 for 40 to 50; \$61,878 for 50 to 60; \$79,726 for 60 to 70; \$102,033 for 70 to 80; \$133,657 for 80 to 90; \$191,028 for 90 to 95; \$267,506 for 95 to 99; \$626,096 for 99 to 99.9 and \$2,789,474 for Top .1.

