

**Distribution Table: 2023 002**  
**Distribution of Income by Source**  
(2023 Income Levels)

Adjusted Family Cash Income Decile <sup>1</sup>	Family Cash Income	Transfer Income	Labor Income	Positive Capital Income			Negative Capital Income <sup>2</sup>	Corporate Income Tax
				Total Positive Capital Income	Normal Capital Income	Supernormal Capital Income		
--- Billions of Dollars ---								
0 to 10 <sup>2</sup>	125.5	52.7	77.7	4.5	1.5	3.0	-10.1	0.7
10 to 20	408.8	131.2	280.5	8.1	3.7	4.4	-13.1	2.1
20 to 30	584.0	163.3	417.5	15.4	7.6	7.8	-15.3	3.2
30 to 40	770.7	215.7	542.2	24.6	14.0	10.6	-16.5	4.7
40 to 50	988.8	265.8	688.0	42.6	25.9	16.6	-14.6	7.0
50 to 60	1,300.5	235.2	998.0	72.7	45.9	26.8	-16.8	11.4
60 to 70	1,711.8	247.4	1,345.8	118.1	76.2	41.8	-16.5	17.1
70 to 80	2,233.1	240.9	1,806.8	179.3	117.4	61.9	-18.9	25.1
80 to 90	3,079.8	231.2	2,521.9	308.9	198.5	110.4	-22.4	40.1
90 to 100	9,018.9	242.4	5,702.9	2,846.4	1,576.4	1,270.0	-73.9	301.0
<b>Total<sup>2</sup></b>	<b>20,105.1</b>	<b>2,037.9</b>	<b>14,411.8</b>	<b>3,622.6</b>	<b>2,060.1</b>	<b>1,562.5</b>	<b>-381.5</b>	<b>414.4</b>
90 to 95	2,196.4	116.8	1,755.8	301.9	194.1	107.8	-13.3	35.3
95 to 99	3,021.1	97.9	2,218.9	662.0	425.2	236.8	-23.9	66.2
99 to 99.9	1,961.1	24.7	1,136.2	748.6	408.6	340.0	-23.1	74.6
Top .1	1,840.3	3.1	592.0	1,133.9	548.5	585.4	-13.6	124.9
--- Percent Distribution of Income Across Deciles ---								
0 to 10 <sup>2</sup>	0.6	2.6	0.5	0.1	0.1	0.2	2.7	0.2
10 to 20	2.0	6.4	1.9	0.2	0.2	0.3	3.4	0.5
20 to 30	2.9	8.0	2.9	0.4	0.4	0.5	4.0	0.8
30 to 40	3.8	10.6	3.8	0.7	0.7	0.7	4.3	1.1
40 to 50	4.9	13.0	4.8	1.2	1.3	1.1	3.8	1.7
50 to 60	6.5	11.5	6.9	2.0	2.2	1.7	4.4	2.7
60 to 70	8.5	12.1	9.3	3.3	3.7	2.7	4.3	4.1
70 to 80	11.1	11.8	12.5	4.9	5.7	4.0	5.0	6.1
80 to 90	15.3	11.3	17.5	8.5	9.6	7.1	5.9	9.7
90 to 100	44.9	11.9	39.6	78.6	76.5	81.3	19.4	72.6
<b>Total<sup>2</sup></b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
90 to 95	10.9	5.7	12.2	8.3	9.4	6.9	3.5	8.5
95 to 99	15.0	4.8	15.4	18.3	20.6	15.2	6.3	16.0
99 to 99.9	9.8	1.2	7.9	20.7	19.8	21.8	6.0	18.0
Top .1	9.2	0.2	4.1	31.3	26.6	37.5	3.6	30.1
--- Percent Distribution of Income Source Within Decile ---								
0 to 10 <sup>2</sup>	100.0	42.0	61.9	3.6	1.2	2.4	-8.1	0.6
10 to 20	100.0	32.1	68.6	2.0	0.9	1.1	-3.2	0.5
20 to 30	100.0	28.0	71.5	2.6	1.3	1.3	-2.6	0.6
30 to 40	100.0	28.0	70.4	3.2	1.8	1.4	-2.1	0.6
40 to 50	100.0	26.9	69.6	4.3	2.6	1.7	-1.5	0.7
50 to 60	100.0	18.1	76.7	5.6	3.5	2.1	-1.3	0.9
60 to 70	100.0	14.4	78.6	6.9	4.5	2.4	-1.0	1.0
70 to 80	100.0	10.8	80.9	8.0	5.3	2.8	-0.8	1.1
80 to 90	100.0	7.5	81.9	10.0	6.4	3.6	-0.7	1.3
90 to 100	100.0	2.7	63.2	31.6	17.5	14.1	-0.8	3.3
<b>Total<sup>2</sup></b>	<b>100.0</b>	<b>10.1</b>	<b>71.7</b>	<b>18.0</b>	<b>10.2</b>	<b>7.8</b>	<b>-1.9</b>	<b>2.1</b>
90 to 95	100.0	5.3	79.9	13.7	8.8	4.9	-0.6	1.6
95 to 99	100.0	3.2	73.4	21.9	14.1	7.8	-0.8	2.2
99 to 99.9	100.0	1.3	57.9	38.2	20.8	17.3	-1.2	3.8
Top .1	100.0	0.2	32.2	61.6	29.8	31.8	-0.7	6.8

<sup>1</sup> 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.

<sup>2</sup>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: \$16,683 for 10 to 20; \$27,965 for 20 to 30; \$40,229 for 30 to 40; \$53,914 for 40 to 50; \$69,271 for 50 to 60; \$87,964 for 60 to 70; \$111,723 for 70 to 80; \$146,167 for 80 to 90; \$209,441 for 90 to 95; \$293,985 for 95 to 99; \$686,100 for 99 to 99.9 and \$3,090,331 for Top .1.