

Sources of income by income group and distribution of income types, 2006

<i>Income group</i>	Sources of household income by income type					Distribution of types of income				
	<i>Wage & salary</i>	<i>Business income</i>	<i>Capital income</i>	<i>Other income</i>	<i>Total</i>	<i>Wage & salary</i>	<i>Business income</i>	<i>Capital income</i>	<i>Other income</i>	<i>Total</i>
Bottom four-fifths	70.3%	2.9%	4.2%	22.6%	100.0%	43.7%	16.1%	15.2%	52.4%	40.0%
<i>Bottom</i>	47.0	5.4	4.5	43.1	100.0	1.8	1.9	1.0	6.1	2.5
<i>Second</i>	61.1	3.3	4.4	31.1	100.0	6.1	3.0	2.6	11.5	6.4
<i>Middle</i>	73.1	2.6	3.5	20.8	100.0	12.9	4.1	3.6	13.7	11.4
<i>Fourth</i>	74.6	2.6	4.5	18.4	100.0	22.9	7.1	8.0	21.0	19.8
Top fifth	60.1%	10.8%	15.4%	13.6%	100.0%	56.2%	91.2%	84.2%	47.5%	60.3%
<i>81-90%</i>	76.0	3.6	5.0	15.4	100.0	18.4	7.8	7.1	13.9	15.6
<i>91-95%</i>	75.2	4.9	6.4	13.5	100.0	13.0	7.7	6.4	8.7	11.2
<i>96-99%</i>	62.8	10.9	11.3	15.0	100.0	14.7	23.0	15.4	13.1	15.1
<i>Top 1%</i>	35.3	20.4	33.2	11.1	100.0	10.1	52.6	55.3	11.8	18.4
All	64.5%	7.1%	11.0%	17.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Memo										
<i>Top 0.1%</i>	26.7%	19.5%	48.2%	5.6%	100.0%	3.5%	22.8%	36.6%	2.7%	8.4%
<i>Next 0.4%</i>	38.9	23.1	22.9	15.0	100.0	3.7	19.8	12.7	5.3	6.1

Notes:

- (A) Calendar year. Current law.
 (B) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals.
 (C) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.
 (D) Labor income includes taxable wages and salaries, contributions to tax-deferred retirement accounts, and the employer share of payroll taxes for Social Security and Medicare.
 (E) Business income includes income or loss reported on Schedules C, E, and F.
 (F) Capital income includes taxable and non-taxable interest income, income from dividends, realized capital gains/losses, and imputed corporate tax liability.
 (G) Other income includes total Social Security benefits, taxable and non-taxable pension income, taxable distributions from IRAs, unemployment compensation, TANF, worker's compensation, energy assistance, veteran's benefits, SSI, disability income, child support, and alimony received.

Source: Authors' analysis of Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

Table 1.17 from: Mishel, Lawrence, Jared Bernstein, and Heidi Shierholz, *The State of Working America* 2008/2009. An Economic Policy Institute Book. Ithaca, N.Y.: ILR Press, an imprint of Cornell University Press, 2009.

