

## Taxes Paid on Dividends and Capital Gains, 2000-2005

Income Source		2000	2001	2002	2003	2004	2005
[dollars in billions]							
Capital Gains	Amount	644.3	349.4	268.6	323.3	499.2	690.2
	Tax Revenue	127.3	65.7	49.1	51.3	73.2	102.2
Qualified Dividends	Amount				75.6	111.3	119.0
	Tax Revenue				9.8	12.7	13.9
Total Dividends	Amount	147.0	120.6	103.2	115.1	147.9	166.5
	Tax Revenue	39.2	29.6	24.1	16.1	19.1	22.8

Department of the Treasury  
Office of Tax Analysis

February 29, 2008

Notes: Calculations are based on IRS Statistics of Income data. Capital gains are positive short- and long-term gains in Adjusted Gross Income. Qualified dividends are those eligible for the lower tax rates (5 percent and 15 percent). Total dividends includes non-qualified dividends, most of which are dividends from mutual funds with investments in bonds and other interest-paying investments. Tax revenues for qualified and total dividends are calculated after those for capital gains.