

## Capital gains tax payments by decile

Tax year 2022

Data compiled by Research & Fiscal Analysis as of January 6, 2025

Payment Level	Number of Net Payments	Net Payments
1 - Under \$3,000	559	\$15,075
2 - \$3,000 - under \$6,000	305	\$1,361,308
3 - \$6,000 - under \$11,000	400	\$3,372,875
4 - \$11,000 - under \$17,000	328	\$4,562,541
5 - \$17,000 - under \$24,000	311	\$6,333,576
6 - \$24,000 - under \$36,000	336	\$9,960,185
7 - \$36,000 - under \$55,000	341	\$15,181,500
8 - \$55,000 - under \$94,000	340	\$24,450,150
9 - \$94,000 - under \$230,000	333	\$47,136,151
10 - \$230,000 or more	341	\$668,028,512
<b>All accounts</b>	<b>3,380</b>	<b>\$780,401,874</b>

### NOTES:

<sup>1</sup> Top 10 payments total \$394,300,000, which is 51% of the total.

<sup>2</sup> "Net payment" means the total of payments received, minus the sum of refunds already paid out and estimated refunds. Payments were applied to the amount due and where applicable, interest and penalties.

## Capital gains tax payments by decile

Tax year 2023

Data compiled by Research & Fiscal Analysis as of January 6, 2025

Payment Level	Number of Net Payments	Net Payments
1 - Under \$3,000	552	\$313,140
2 - \$3,000 - under \$6,000	331	\$1,488,021
3 - \$6,000 - under \$10,000	301	\$2,363,967
4 - \$10,000 - under \$15,000	310	\$3,731,747
5 - \$15,000 - under \$23,000	366	\$6,722,202
6 - \$23,000 - under \$35,000	325	\$9,294,404
7 - \$35,000 - under \$56,000	344	\$15,293,625
8 - \$56,000 - under \$96,000	341	\$25,320,347
9 - \$96,000 - under \$190,000	340	\$45,973,567
10 - \$190,000 or more	344	\$306,180,005
<b>All accounts</b>	<b>3,401</b>	<b>\$416,681,025</b>

### NOTES:

<sup>1</sup> Top 10 payments total \$129,120,000, which is 31% of the total.

<sup>2</sup> "Net payment" means the total of payments received, minus the sum of refunds already paid out and estimated refunds. Payments were applied to the amount due and where applicable, interest and penalties.

## Capital gains tax payments by decile

Fiscal year 2023

Data compiled by Research & Fiscal Analysis as of January 6, 2025

Payment Level	Number of Net Payments	Net Payments
1 - Under \$3,000	298	\$416,456
2 - \$3,000 - under \$7,000	346	\$1,673,965
3 - \$7,000 - under \$11,000	306	\$2,745,813
4 - \$11,000 - under \$18,000	336	\$4,762,283
5 - \$18,000 - under \$26,000	312	\$6,718,562
6 - \$26,000 - under \$39,000	312	\$9,952,351
7 - \$39,000 - under \$60,000	298	\$14,492,000
8 - \$60,000 - under \$100,000	314	\$23,906,988
9 - \$100,000 - under \$260,000	347	\$52,890,753
10 - \$260,000 or more	317	\$729,959,936
<b>All accounts</b>	<b>3,175</b>	<b>\$847,519,106</b>

### NOTES:

<sup>1</sup> Top 10 payments total \$461,630,000, which is 54% of the total.

<sup>2</sup> "Net payment" means the total of payments received, minus the sum of refunds already paid out and estimated refunds. Payments were applied to the amount due and where applicable, interest and penalties.

## Capital gains tax payments by decile

Fiscal year 2024

Data compiled by Research & Fiscal Analysis as of January 6, 2025

Payment Level	Number of Net Payments	Net Payments
1 - Under \$2,000	1,334	(\$35,676,291)
2 - \$2,000 - under \$5,000	357	\$1,177,204
3 - \$5,000 - under \$9,000	384	\$2,522,846
4 - \$9,000 - under \$14,000	358	\$3,975,951
5 - \$14,000 - under \$21,000	365	\$6,240,003
6 - \$21,000 - under \$32,000	368	\$9,549,814
7 - \$32,000 - under \$52,000	368	\$14,900,143
8 - \$52,000 - under \$92,000	373	\$25,565,394
9 - \$92,000 - under \$190,000	379	\$49,974,890
10 - \$190,000 or more	366	\$282,363,933
<b>All accounts</b>	<b>3,706</b>	<b>\$360,593,887</b>

### NOTES:

<sup>1</sup> Top 10 payments total \$91,227,741, which is 25% of the total.

<sup>2</sup> "Net payment" means the total of payments received, minus the sum of refunds already paid out and estimated refunds. Payments were applied to the amount due and where applicable, interest and penalties.

<sup>3</sup> The first decile represents both payments and refunds.