

Table T08-0255
Current-Law Distribution of Estate Tax By Economic Income Percentile, 2008¹

Economic Income Class ²	Tax Units (thousands)	Estate Tax Returns				Estate Tax		Estate Tax/Income (Percent) ³
		All (thousands)	Percent of Total	Taxable (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	
Lowest Quintile	32,981	0.0	0.0	0.0	0.0	1	0.0	0.0
Second Quintile	30,644	0.0	0.0	0.0	0.0	1	0.0	0.0
Middle Quintile	28,862	0.0	0.1	0.0	0.0	1	0.0	0.0
Fourth Quintile	27,623	0.1	0.3	0.0	0.2	10	0.0	0.0
Top Quintile	27,676	34.8	99.2	15.5	99.6	22,969	99.7	0.5
All	148,478	35.1	100.0	15.5	100.0	23,035	100.0	0.3
Addendum								
80-90	13,942	0.7	2.0	0.3	1.8	48	0.2	0.0
90-95	7,005	3.5	9.9	2.2	14.5	514	2.2	0.1
95-99	5,423	19.0	54.1	7.4	48.0	3,727	16.2	0.3
Top 1 Percent	1,306	11.7	33.3	5.5	35.3	18,680	81.1	1.1
Top 0.1 Percent	134	1.4	4.1	0.9	5.6	10,725	46.6	1.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(1) Calendar year.

(2) Tax units with negative income are excluded from the lowest income class but are included in the totals. Includes both filing and nonfiling units. Tax units that are dependents of other taxpayers are excluded from the analysis. Economic income has been adjusted for family size by dividing by the square root of the number of members of the tax unit.

(3) Estate tax liability as a percentage of economic income.