

**Table T04-0028**  
**Current-Law Distribution of Estate Tax By Economic Income Percentile, 2001<sup>1</sup>**

Economic Income Class <sup>2</sup>	Tax Units (thousands)	Estate Tax Returns				Estate Tax		Estate Tax/Income (Percent) <sup>3</sup>
		All (thousands)	Percent of Total	Taxable (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	
Lowest Quintile	26,651	0.0	0.0	0.0	0.0	2	0.0	0.0
Second Quintile	27,572	0.0	0.0	0.0	0.0	1	0.0	0.0
Middle Quintile	27,567	0.4	0.4	0.2	0.3	11	0.0	0.0
Fourth Quintile	27,567	6.0	5.9	4.1	8.0	268	1.2	0.0
Top Quintile	27,572	95.1	93.5	46.5	91.5	21,362	98.5	0.4
All	137,847	101.6	100.0	50.8	100.0	21,681	100.0	0.3
<b>Addendum</b>								
Top 10 Percent	13,783	79.3	78.0	36.7	72.2	20,803	96.0	0.6
Top 5 Percent	6,892	57.8	56.8	26.8	52.7	19,747	91.1	0.7
Top 1 Percent	1,378	15.2	14.9	7.5	14.7	13,913	64.2	0.9
Top 0.5 Percent	689	7.6	7.5	4.3	8.5	11,235	51.8	0.9
Top 0.1 Percent	138	1.5	1.5	1.0	1.9	5,788	26.7	0.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(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. For a definition of income qualifiers, see "Explanation of Income Measures," at <http://taxpolicycenter.org/TaxModel/tmdb/TMTemplate.cfm?DocID=574>.

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