

Table T04-0039
Current-Law Distribution of Estate Tax By Cash Income Percentile, 2009¹

Cash 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	30,047	0.0	0.1	0.0	0.0	5	0.0	0.0
Second Quintile	30,612	0.0	0.1	0.0	0.1	3	0.0	0.0
Middle Quintile	30,619	0.0	0.3	0.0	0.3	15	0.1	0.0
Fourth Quintile	30,618	0.1	0.6	0.1	0.9	36	0.2	0.0
Top Quintile	30,617	15.5	97.8	6.9	97.7	14,632	97.4	0.2
All	153,089	15.8	100.0	7.1	100.0	15,020	100.0	0.1
Addendum								
Top 10 Percent	15,307	15.0	95.1	6.8	95.2	14,529	96.7	0.3
Top 5 Percent	7,656	13.3	84.4	5.8	81.3	14,148	94.2	0.4
Top 1 Percent	1,531	7.7	48.8	2.8	39.5	10,559	70.3	0.6
Top 0.5 Percent	765	5.3	33.4	1.9	26.8	9,164	61.0	0.6
Top 0.1 Percent	153	1.4	9.0	0.6	8.4	5,692	37.9	0.7

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. 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 cash income.