

Table T04-0040
Current-Law Distribution of Estate Tax By Economic Income Percentile, 2009¹

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	29,673	0.0	0.0	0.0	0.0	0	0.0	0.0
Second Quintile	30,623	0.0	0.0	0.0	0.0	0	0.0	0.0
Middle Quintile	30,614	0.0	0.0	0.0	0.0	0	0.0	0.0
Fourth Quintile	30,617	0.0	0.0	0.0	0.0	2	0.0	0.0
Top Quintile	30,618	15.8	99.8	7.1	99.8	14,969	99.7	0.2
All	153,089	15.8	100.0	7.1	100.0	15,020	100.0	0.1
Addendum								
Top 10 Percent	15,310	15.8	99.7	7.1	99.8	14,968	99.7	0.3
Top 5 Percent	7,658	15.7	99.6	7.1	99.7	14,964	99.6	0.4
Top 1 Percent	1,531	11.7	74.1	5.3	74.8	14,238	94.8	0.6
Top 0.5 Percent	766	7.9	50.3	3.7	52.6	12,998	86.5	0.7
Top 0.1 Percent	153	1.7	10.8	0.9	12.3	7,710	51.3	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. 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.