

Table T04-0045
Current-Law Distribution of Estate Tax By Cash Income Percentile, 2011¹

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	30,998	1.2	1.0	0.6	1.2	62	0.2	0.0
Second Quintile	31,550	2.4	2.1	1.5	2.8	163	0.4	0.0
Middle Quintile	31,554	3.4	2.9	1.5	2.7	286	0.7	0.0
Fourth Quintile	31,554	13.8	11.7	7.2	13.3	764	1.9	0.0
Top Quintile	31,552	96.8	81.8	42.9	79.7	37,526	95.7	0.5
All	157,762	118.3	100.0	53.8	100.0	39,203	100.0	0.3
Addendum								
Top 10 Percent	15,775	70.7	59.7	27.4	50.9	33,108	84.5	0.6
Top 5 Percent	7,889	50.5	42.7	18.2	33.9	27,485	70.1	0.7
Top 1 Percent	1,578	14.8	12.5	6.0	11.1	16,792	42.8	0.8
Top 0.5 Percent	789	7.7	6.5	3.5	6.6	13,044	33.3	0.8
Top 0.1 Percent	158	1.6	1.3	0.9	1.8	7,557	19.3	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. 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.