

Table T08-0256
Current-Law Distribution of Estate Tax By Cash Income Percentile, 2008¹

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	38,734	0.1	0.3	0.0	0.1	3	0.0	0.0
Second Quintile	32,515	0.6	1.7	0.4	2.9	140	0.6	0.0
Middle Quintile	29,739	3.3	9.3	1.2	8.0	318	1.4	0.0
Fourth Quintile	24,836	4.4	12.4	2.8	18.3	1,041	4.5	0.0
Top Quintile	21,974	26.4	75.4	10.9	70.3	21,413	93.0	0.4
All	148,478	35.1	100.0	15.5	100.0	23,035	100.0	0.2
Addendum								
80-90	11,083	3.8	10.8	1.7	10.6	861	3.7	0.1
90-95	5,366	3.0	8.7	1.5	9.4	787	3.4	0.1
95-99	4,406	12.0	34.4	4.9	31.3	5,783	25.1	0.4
Top 1 Percent	1,119	7.6	21.6	3.0	19.1	13,982	60.7	0.7
Top 0.1 Percent	113	1.1	3.1	0.5	3.5	7,698	33.4	0.8

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.

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