

Table T08-0261
Current-Law Distribution of Estate Tax By Economic Income Percentile, 2009, 2011¹

Year	Economic Income Class ²							All
	Fourth Quintile	Top Quintile	80-90	90-95	95-99	Top 1 Percent	Top 0.1 Percent	
2009								
Estate Tax Returns (thousands)	0.0	15.3	0.0	0.2	5.3	9.8	1.4	15.4
Taxable Returns (thousands)	0.0	6.2	0.0	0.1	2.1	3.9	0.8	6.2
Percent of Total	0.0	99.7	0.0	1.7	34.5	63.5	13.2	100.0
Estate Tax (\$millions)	2	17,871	0	12	1,072	16,786	10,817	17,920
Percent of Total	0.0	99.7	0.0	0.1	6.0	93.7	60.4	100.0
2011								
Estate Tax Returns (thousands)	10.6	112.4	30.1	27.5	41.8	13.0	1.5	124.6
Taxable Returns (thousands)	4.5	56.0	15.6	13.1	20.6	6.7	1.0	61.0
Percent of Total	7.4	91.8	25.7	21.4	33.7	11.0	1.7	100.0
Estate Tax (\$millions)	443	40,825	2,165	3,652	10,715	24,294	12,373	41,388
Percent of Total	1.1	98.6	5.2	8.8	25.9	58.7	29.9	100.0

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. Economic income has been adjusted for family size by dividing by the square root of the number of members of the tax unit.