

**Table T09-0402**  
**Current-Law Distribution of Estate Tax By Cash Income Percentile, 2009<sup>1</sup>**

Cash Income Class <sup>2</sup>	Tax Units (thousands)	Estate Tax Returns				Estate Tax		Estate Tax/Income (Percent) <sup>3</sup>
		All (thousands)	Percent of Total	Taxable (thousands)	Percent of Total	Amount (\$ millions)	Percent of Total	
<b>Lowest Quintile</b>	38,291	*	2.1	*	0.2	10	0.1	**
<b>Second Quintile</b>	33,815	0.3	2.2	*	0.2	27	0.2	**
<b>Middle Quintile</b>	30,658	0.6	4.1	0.4	8.2	50	0.4	**
<b>Fourth Quintile</b>	25,415	0.6	4.3	0.4	7.0	326	2.4	**
<b>Top Quintile</b>	22,293	13.1	88.3	4.6	83.9	13,311	96.2	0.2
<b>All</b>	151,485	14.9	100.0	5.5	100.0	13,835	100.0	0.1
<b>Addendum</b>								
<b>80-90</b>	11,308	1.2	7.9	0.4	7.0	277	2.0	**
<b>90-95</b>	5,399	0.6	4.0	0.2	4.0	185	1.3	**
<b>95-99</b>	4,444	6.0	40.1	2.0	36.7	2,881	20.8	0.2
<b>Top 1 Percent</b>	1,142	5.4	36.1	2.0	36.2	9,968	72.0	0.6
<b>Top 0.1 Percent</b>	116	1.0	6.7	0.4	8.0	5,821	42.1	0.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

\* Fewer than 50. \*\* Less than 0.05 percent.

(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. Each quintile contains an equal number of people, not tax units. Tax units that are dependents of other taxpayers are excluded from the analysis.

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