

Table T04-0027
Current-Law Distribution of Estate Tax By Cash Income Percentile, 2001¹

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	27,023	1.6	1.5	1.3	2.6	87	0.4	0.0
Second Quintile	27,572	3.1	3.0	1.6	3.2	112	0.5	0.0
Middle Quintile	27,571	10.3	10.1	5.9	11.5	519	2.4	0.1
Fourth Quintile	27,567	17.4	17.1	10.7	21.1	1,158	5.3	0.1
Top Quintile	27,569	68.6	67.5	31.0	61.1	19,498	89.9	0.4
All	137,847	101.6	100.0	50.8	100.0	21,681	100.0	0.3
Addendum								
Top 10 Percent	13,784	52.3	51.5	20.6	40.5	17,406	80.3	0.5
Top 5 Percent	6,893	39.7	39.0	14.3	28.2	15,286	70.5	0.6
Top 1 Percent	1,378	11.4	11.2	4.5	8.9	9,551	44.1	0.7
Top 0.5 Percent	689	6.0	5.9	2.7	5.2	7,548	34.8	0.8
Top 0.1 Percent	138	1.2	1.2	0.7	1.5	4,079	18.8	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. 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.