

Table T04-0046
Current-Law Distribution of Estate Tax By Economic Income Percentile, 2011¹

Economic 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	30,575	0.0	0.0	0.0	0.0	1	0.0	0.0
Second Quintile	31,551	0.0	0.0	0.0	0.0	1	0.0	0.0
Middle Quintile	31,552	0.1	0.1	0.0	0.1	2	0.0	0.0
Fourth Quintile	31,554	3.7	3.1	1.9	3.6	172	0.4	0.0
Top Quintile	31,553	114.5	96.7	51.8	96.3	38,960	99.4	0.5
All	157,762	118.3	100.0	53.8	100.0	39,203	100.0	0.3
Addendum								
Top 10 Percent	15,774	96.9	81.9	43.8	81.4	38,175	97.4	0.6
Top 5 Percent	7,887	73.3	62.0	32.9	61.1	35,901	91.6	0.8
Top 1 Percent	1,578	19.1	16.2	9.7	18.0	24,489	62.5	0.9
Top 0.5 Percent	789	9.6	8.1	5.5	10.2	19,034	48.6	0.9
Top 0.1 Percent	158	1.8	1.5	1.2	2.2	9,363	23.9	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. Economic income has been adjusted for family size by dividing by the square root of the number of members of the tax unit. 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 economic income.