

**Table T11-0164**  
**Distribution of Estate Tax for Estate Tax Filers under Current Law and 2011 Estate Law Extended**  
**by Percentiles of Gross Estate, 2013**

	Percentiles of Gross Estate for all Estate Tax Filers Under 2013 Current Law								
	All	First Quintile	Second Quintile	Middle Quintile	Fourth Quintile	80-90	90-95	95-99	Top 1%
Threshold for Gross Estate Class (\$ millions) <sup>1</sup>		1.0	1.2	1.4	1.9	3.0	4.7	7.3	22.7
<b><u>2013 Current Law</u><sup>2</sup></b>									
Average Gross Estate (\$ millions)	3.1	1.1	1.3	1.6	2.3	3.6	5.7	11.5	70.9
Returns (thousands)									
All Filers	114.6	22.9	22.9	23.0	22.9	11.5	5.7	4.6	1.1
Taxable Returns	52.5	2.8	10.3	13.0	12.2	6.8	3.4	3.0	0.9
Percent of all Taxable Returns	100.0	5.3	19.6	24.8	23.3	13.0	6.5	5.7	1.8
Estate Tax Liability									
Amount (\$ millions)	40,529.0	100.1	513.3	1,785.0	4,786.0	5,227.7	5,084.6	9,682.2	13,350.1
Percent of Total	100.0	0.2	1.3	4.4	11.8	12.9	12.5	23.9	32.9
Average Estate Tax Liability (\$ thousands)									
All Returns	353.5	4.4	22.4	77.7	209.2	456.0	888.6	2,108.0	11,618.9
Taxable Returns	772.5	35.9	50.0	137.1	391.7	768.1	1,481.1	3,230.6	14,308.8
Average Estate Tax Rate (percent)									
All Returns	11.5	0.4	1.7	4.7	9.1	12.6	15.5	18.3	16.4
Taxable Returns	18.8	3.3	3.9	8.5	16.7	21.4	25.7	27.5	19.0
<b><u>Percentiles of Gross Estate for all Estate Tax Filers Under 2013 Current Law</u></b>									
	All	First Quintile	Second Quintile	Middle Quintile	Fourth Quintile	80-90	90-95	95-99	Top 1%
<b><u>Extending 2011 Law</u> <sup>3</sup></b>									
<b><u>\$5 Mill Indexed, 35% rate</u></b>									
Average Gross Estate (\$ millions)	16.0	0.0	0.0	0.0	0.0	0.0	6.0	11.5	70.9
Returns (thousands)									
All Filers	10.0	0.0	0.0	0.0	0.0	0.0	4.2	4.6	1.1
Taxable Returns	4.0	0.0	0.0	0.0	0.0	0.0	0.9	2.3	0.8
Percent of all Taxable Returns	100.0	0.0	0.0	0.0	0.0	0.0	22.6	58.1	19.3
Estate Tax Liability									
Amount (\$ millions)	13,465.4	0.0	0.0	0.0	0.0	0.0	276.2	3,574.5	9,614.7
Percent of Total	100.0	0.0	0.0	0.0	0.0	0.0	2.1	26.5	71.4
Average Estate Tax Liability (\$ thousands)									
All Returns	1,352.2	0.0	0.0	0.0	0.0	0.0	65.5	778.2	8,367.9
Taxable Returns	3,399.5	0.0	0.0	0.0	0.0	0.0	309.0	1,552.8	12,568.2
Average Estate Tax Rate (percent)									
All Returns	8.4	0.0	0.0	0.0	0.0	0.0	1.1	6.8	11.8
Taxable Returns	14.5	0.0	0.0	0.0	0.0	0.0	5.0	12.7	16.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Percentile thresholds for gross estate are calculated for all estate tax filers under 2013 current law.

(2) Estate tax under current law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent.

(3) Estate tax law has a \$5.14 million exemption with a 35% top rate.