

Table T11-0165
Distribution of Estate Tax for Estate Tax Filers under 2009 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) ¹		1.0	1.2	1.4	1.9	3.0	4.7	7.3	22.7
Extending 2009 Law Unindexed ²									
<u>\$3.5 Mill Unindexed, 45% rate</u>									
Average Gross Estate (\$ millions)	11.0	0.0	0.0	0.0	0.0	4.0	5.7	11.5	70.9
Returns (thousands)									
All Filers	17.4	0.0	0.0	0.0	0.0	6.0	5.7	4.6	1.1
Taxable Returns	7.5	0.0	0.0	0.0	0.0	1.3	2.6	2.8	0.8
Percent of all Taxable Returns	100.0	0.0	0.0	0.0	0.0	16.8	34.7	38.0	10.5
Estate Tax Liability									
Amount (\$ millions)	21,810.8	0.0	0.0	0.0	0.0	231.8	1,737.0	6,613.2	13,228.8
Percent of Total	100.0	0.0	0.0	0.0	0.0	1.1	8.0	30.3	60.7
Average Estate Tax Liability (\$ thousands)									
All Returns	1,251.6	0.0	0.0	0.0	0.0	38.9	303.6	1,439.8	11,513.3
Taxable Returns	2,926.5	0.0	0.0	0.0	0.0	185.0	671.7	2,334.3	16,938.3
Average Estate Tax Rate (percent)									
All Returns	11.4	0.0	0.0	0.0	0.0	1.0	5.3	12.5	16.2
Taxable Returns	19.1	0.0	0.0	0.0	0.0	4.6	11.4	20.1	21.6
Extending 2009 Law Indexed ³									
<u>\$3.5 Mill Indexed, 45% rate</u>									
Average Gross Estate (\$ millions)	11.4	0.0	0.0	0.0	0.0	4.1	5.7	11.5	70.9
Returns (thousands)									
All Filers	16.4	0.0	0.0	0.0	0.0	4.9	5.7	4.6	1.1
Taxable Returns	7.0	0.0	0.0	0.0	0.0	0.9	2.5	2.8	0.8
Percent of all Taxable Returns	100.0	0.0	0.0	0.0	0.0	12.9	35.8	40.2	11.1
Estate Tax Liability									
Amount (\$ millions)	21,280.4	0.0	0.0	0.0	0.0	147.5	1,552.1	6,408.5	13,172.3
Percent of Total	100.0	0.0	0.0	0.0	0.0	0.7	7.3	30.1	61.9
Average Estate Tax Liability (\$ thousands)									
All Returns	1,300.8	0.0	0.0	0.0	0.0	30.1	271.3	1,395.3	11,464.1
Taxable Returns	3,037.9	0.0	0.0	0.0	0.0	163.8	619.6	2,273.3	16,909.2
Average Estate Tax Rate (percent)									
All Returns	11.4	0.0	0.0	0.0	0.0	0.7	4.7	12.1	16.2
Taxable Returns	19.0	0.0	0.0	0.0	0.0	3.9	10.6	19.5	21.6

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 law has a \$3.5 million exemption with a 45% top rate.

(3) Estate tax law has a \$3.661 million exemption with a 45% top rate.