

**Table T10-0187**  
**Distribution of Estate Tax by Percentiles of Gross Estate, 2011**

	Percentiles of Gross Estate for all Estate Tax Filers Under 2011 Current Law								
	All	First Quintile	Second Quintile	Middle Quintile	Fourth Quintile	80-90	90-95	95-99	Top 1 Percent
Threshold for Gross Estate Class (\$ millions) <sup>1</sup>		1.0	1.2	1.4	1.8	2.9	4.5	7.3	22.8
Percent of all Decedents with Gross Estate Below Threshold <sup>2</sup>		95.8	96.7	97.5	98.3	99.2	99.6	99.8	99.96
<b><u>2011 Current Law</u></b> <sup>3</sup>									
Average Gross Estate (\$ millions)	3.0	1.1	1.3	1.6	2.2	3.6	5.6	11.2	63.0
<b>Returns (thousands)</b>									
All Filers	107.7	21.5	20.6	22.5	21.5	10.8	5.4	4.3	1.1
Taxable Returns	43.5	1.0	8.0	9.6	12.2	6.0	2.9	2.9	0.9
Percent of all Taxable Returns	100.0	2.3	18.4	22.1	28.0	13.8	6.7	6.7	2.1
<b>Estate Tax Liability</b>									
Amount (\$ millions)	34,432	40	350	1,315	4,422	4,343	3,884	8,885	11,194
Percent of Total	100.0	0.1	1.0	3.8	12.8	12.6	11.3	25.8	32.5
<b>Average Estate Tax Liability (\$ thousands)</b>									
All Returns	320	2	17	58	206	402	719	2,066	10,176
Taxable Returns	792	40	44	137	362	724	1,339	3,064	12,437
<b>Average Estate Tax Rate (percent)</b>									
All Returns	10.7	0.2	1.3	3.7	9.3	11.2	12.8	18.4	16.2
Taxable Returns	18.9	3.4	7.9	14.6	18.2	23.8	26.3	27.1	17.5
<b><u>Extend 2009 Estate Tax Law</u></b> <sup>4</sup>									
Average Gross Estate (\$ millions)	10.4	0.0	0.0	0.0	0.0	4.0	5.6	11.2	63.0
<b>Returns (thousands)</b>									
All Filers	16.2	0.0	0.0	0.0	0.0	5.4	5.4	4.3	1.1
Taxable Returns	6.5	0.0	0.0	0.0	0.0	1.1	1.9	2.7	0.8
Percent of all Taxable Returns	100.0	0.0	0.0	0.0	0.0	16.9	29.2	41.5	12.3
<b>Estate Tax Liability</b>									
Amount (\$ millions)	18,194	0	0	0	0	204	1,103	5,971	10,917
Percent of Total	100.0	0.0	0.0	0.0	0.0	1.1	6.1	32.8	60.0
<b>Average Estate Tax Liability (\$ thousands)</b>									
All Returns	1,123	**	**	**	**	38	204	1,388	9,924
Taxable Returns	2,799	**	**	**	**	185	580	2,211	13,646
<b>Average Estate Tax Rate (percent)</b>									
All Returns	10.8	0.0	0.0	0.0	0.0	0.9	3.6	12.4	15.8
Taxable Returns	18.9	0.0	0.0	0.0	0.0	8.6	15.6	22.7	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

\*\*Estates in this asset category do not have to file returns.

(1) Percentile thresholds for gross estate are calculated for all estate tax filers under 2011 current law.

(2) Includes decedents with estates below the filing threshold. Estimates of the number of decedents are based on Table 1. Projections of the Population and Components of Change for the United States: 2010 to 2050 (NP2008-T1) from Population Division, U.S. Census Bureau and TPC calculations.

(3) Top statutory estate tax rate is 55 percent, effective exemption is \$1 million (not indexed for inflation); 5 percent surtax on certain estates and state credit for wealth transfer taxes are restored.

(4) Statutory estate tax rate is 45 percent, effective exemption is \$3.5 million (not indexed for inflation); 5 percent surtax is repealed and credit for state wealth transfer taxes is replaced by a deduction for taxes paid.