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

<table>
<thead>
<tr>
<th>Percentiles of Gross Estate for all Estate Tax Filers Under 2011 Current Law</th>
<th>All</th>
<th>First Quintile</th>
<th>Second Quintile</th>
<th>Middle Quintile</th>
<th>Fourth Quintile</th>
<th>80-90</th>
<th>90-95</th>
<th>95-99</th>
<th>Top 1 Percent</th>
</tr>
</thead>
</table>
| Threshold for Gross Estate Class ($ millions)
Percent of all Decedents with Gross Estate Below Threshold | 1.0 | 1.2 | 1.4 | 1.8 | 2.9 | 4.5 | 7.3 | 95.8 | 99.96 | 2011 Current Law
Average Gross Estate ($ millions) | 3.0 | 1.1 | 1.3 | 1.6 | 2.2 | 3.6 | 5.6 | 11.2 | 63.0 |
Returns (thousands)
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 |
Estate Tax Liability
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 |
Average Estate Tax Liability ($ thousands)
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 |
Average Estate Tax Rate (percent)
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 |
Extend 2009 Estate Tax Law
Average Gross Estate ($ millions) | 10.4 | 0.0 | 0.0 | 0.0 | 0.0 | 4.0 | 5.6 | 11.2 | 63.0 |
Returns (thousands)
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 |
Estate Tax Liability
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 |
Average Estate Tax Liability ($ thousands)
All Returns | 1,123 | ** | ** | ** | ** | 38 | 204 | 1,388 | 9,924 |
Taxable Returns | 2,799 | ** | ** | ** | ** | 185 | 580 | 2,211 | 13,646 |
Average Estate Tax Rate (percent)
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 |

**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.