6-Jun-11 PRELIMINARY RESULTS http://www.taxpolicycenter.org

Table T11-0163
Distribution of Estate Tax for Estate Tax Filers by Percentiles of Gross Estate, 2011-12

	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%
hreshold for Gross Estate Class (\$ millions) 1		5.0	5.6	6.7	8.4	13.8	23.9	35.6	114.5
2011 Current Law ²									
Average Gross Estate (\$ millions)	14.6	5.3	6.1	7.5	10.8	18.8	29.0	58.4	317.3
eturns (thousands)									
All Filers	8.6	1.7	1.7	1.7	1.8	0.9	0.3	0.3	0.1
Taxable Returns	3.3	0.2	0.5	0.6	0.9	0.6	0.3	0.2	0.1
Percent of all Taxable Returns	100.0	5.5	15.1	17.6	27.9	18.2	7.7	6.2	1.9
state Tax Liability									
Amount (\$ millions)	10,558.8	24.6	159.3	375.7	1,339.6	1,648.0	1,331.1	2,010.2	3,670.4
Percent of Total	100.0	0.2	1.5	3.6	12.7	15.6	12.6	19.0	34.8
verage Estate Tax Liability (\$ thousands)									
All Returns	1,227.3	14.2	92.6	219.7	756.8	1,807.0	3,961.7	5,843.5	42,679.1
Taxable Returns	3,230.0	136.4	323.0	654.5	1,468.9	2,774.4	5,303.4	9,902.3	60,170.5
verage Estate Tax Rate (percent)									
All Returns	8.4	0.3	1.5	2.9	7.0	9.6	13.7	10.0	13.5
Taxable Returns	14.7	2.5	5.2	8.6	13.1	14.4	18.3	17.2	16.1
	Percentiles of Gross Estate for all Estate Tax Filers Under 2012 Current Law								
	All	First Quintile	Second Quintile	Middle Quintile	Fourth Quintile	80-90	90-95	95-99	Top 1%
nreshold for Gross Estate Class (\$ millions) ³		5.1	5.8	7.0	9.2	15.0	24.4	39.1	128.1
4									
	45.0			7.0	44.7	10.4	20.6		250 4
	15.9	5.4	6.3	7.9	11.7	18.4	28.6	64.6	358.4
verage Gross Estate (\$ millions) eturns (thousands)									
verage Gross Estate (\$ millions) eturns (thousands) All Filers	8.8	1.6	2.0	1.7	1.8	0.8	0.6	0.4	0.1
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns	8.8 3.3	1.6 0.2	2.0 0.5	1.7 0.5	1.8 1.0	0.8 0.4	0.6 0.5	0.4 0.2	0.1 0.1
verage Gross Estate (\$ millions) eturns (thousands) All Filers	8.8	1.6	2.0	1.7	1.8	0.8	0.6	0.4	0.1 0.1
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns tate Tax Liability	8.8 3.3 100.0	1.6 0.2 6.3	2.0 0.5 14.1	1.7 0.5 14.7	1.8 1.0 29.8	0.8 0.4 13.3	0.6 0.5 13.6	0.4 0.2 6.3	0.1 0.1 1.9
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns tate Tax Liability Amount (\$ millions)	8.8 3.3 100.0	1.6 0.2 6.3	2.0 0.5 14.1	1.7 0.5 14.7	1.8 1.0 29.8	0.8 0.4 13.3	0.6 0.5 13.6 2,109.7	0.4 0.2 6.3 2,262.4	0.1 0.1 1.9 4,301.8
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns tate Tax Liability	8.8 3.3 100.0	1.6 0.2 6.3	2.0 0.5 14.1	1.7 0.5 14.7	1.8 1.0 29.8	0.8 0.4 13.3	0.6 0.5 13.6	0.4 0.2 6.3	0.1 0.1 1.9 4,301.8
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns state Tax Liability Amount (\$ millions) Percent of Total verage Estate Tax Liability (\$ thousands)	8.8 3.3 100.0 11,976.6 100.0	1.6 0.2 6.3 33.1 0.3	2.0 0.5 14.1 165.8 1.4	1.7 0.5 14.7 328.5 2.7	1.8 1.0 29.8 1,604.0 13.4	0.8 0.4 13.3 1,171.4 9.8	0.6 0.5 13.6 2,109.7 17.6	0.4 0.2 6.3 2,262.4 18.9	0.1 0.1 1.9 4,301.8 35.9
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns state Tax Liability Amount (\$ millions) Percent of Total verage Estate Tax Liability (\$ thousands) All Returns	8.8 3.3 100.0 11,976.6 100.0	1.6 0.2 6.3 33.1 0.3	2.0 0.5 14.1 165.8 1.4	1.7 0.5 14.7 328.5 2.7	1.8 1.0 29.8 1,604.0 13.4	0.8 0.4 13.3 1,171.4 9.8	0.6 0.5 13.6 2,109.7 17.6	0.4 0.2 6.3 2,262.4 18.9	0.1 0.1 1.9 4,301.8 35.9
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns state Tax Liability Amount (\$ millions) Percent of Total verage Estate Tax Liability (\$ thousands)	8.8 3.3 100.0 11,976.6 100.0	1.6 0.2 6.3 33.1 0.3	2.0 0.5 14.1 165.8 1.4	1.7 0.5 14.7 328.5 2.7	1.8 1.0 29.8 1,604.0 13.4	0.8 0.4 13.3 1,171.4 9.8	0.6 0.5 13.6 2,109.7 17.6	0.4 0.2 6.3 2,262.4 18.9	0.1 0.1 1.9 4,301.8 35.9
verage Gross Estate (\$ millions) eturns (thousands) All Filers Taxable Returns Percent of all Taxable Returns state Tax Liability Amount (\$ millions) Percent of Total verage Estate Tax Liability (\$ thousands) All Returns Taxable Returns verage Estate Tax Rate (percent)	8.8 3.3 100.0 11,976.6 100.0 1,354.0 3,584.7	1.6 0.2 6.3 33.1 0.3	2.0 0.5 14.1 165.8 1.4 84.7 352.7	1.7 0.5 14.7 328.5 2.7 188.7 669.0	1.8 1.0 29.8 1,604.0 13.4 892.6 1,610.4	0.8 0.4 13.3 1,171.4 9.8 1,553.5 2,626.4	0.6 0.5 13.6 2,109.7 17.6 3,688.2 4,657.1	0.4 0.2 6.3 2,262.4 18.9 6,391.1 10,825.0	0.1 0.1 1.9 4,301.8 35.9 48,884.0 66,181.4
Taxable Returns Percent of all Taxable Returns state Tax Liability Amount (\$ millions) Percent of Total verage Estate Tax Liability (\$ thousands) All Returns	8.8 3.3 100.0 11,976.6 100.0	1.6 0.2 6.3 33.1 0.3	2.0 0.5 14.1 165.8 1.4	1.7 0.5 14.7 328.5 2.7	1.8 1.0 29.8 1,604.0 13.4	0.8 0.4 13.3 1,171.4 9.8	0.6 0.5 13.6 2,109.7 17.6	0.4 0.2 6.3 2,262.4 18.9	0.1 0.1 1.9 4,301.8 35.9

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 2011 current law.

⁽²⁾ Estate tax under current law in 2011 has a \$5 million exemption and a 35% statutory rate.

⁽³⁾ Percentile thresholds for gross estate are calculated for all estate tax filers under 2012 current law.

⁽⁴⁾ Estate tax under current law in 2012 has a \$5.08 million exemption and a 35% statutory rate.