

Table T08-0271
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate Under Pomeroy Proposal, 2011¹

| Size of Gross Estate (millions of 2008 dollars) | Returns | | Gross Estate | | | Net Estate Tax | | | Average Tax Rate ² |
|---|---------------|------------------|---------------------|------------------------|------------------|---------------------|------------------------|------------------|-------------------------------|
| | Number | Percent of Total | Amount (\$millions) | Average (\$ thousands) | Percent of Total | Amount (\$millions) | Average (\$ thousands) | Percent of Total | |
| ALL RETURNS | | | | | | | | | |
| Less than 1.0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0.0 |
| 1.0 - 2.0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0.0 |
| 2.0 - 3.5 | 1,520 | 8.7 | 5,514 | 3,628 | 2.9 | 19 | 12 | 0.1 | 0.3 |
| 3.5 - 5.0 | 6,590 | 37.9 | 29,181 | 4,428 | 15.4 | 713 | 108 | 3.1 | 2.4 |
| 5.0 - 10.0 | 5,930 | 34.1 | 43,563 | 7,346 | 22.9 | 3,547 | 598 | 15.5 | 8.1 |
| 10.0 - 20.0 | 2,100 | 12.1 | 30,258 | 14,409 | 15.9 | 4,236 | 2,017 | 18.5 | 14.0 |
| More than 20.0 | 1,260 | 7.2 | 81,452 | 64,645 | 42.9 | 14,340 | 11,381 | 62.7 | 17.6 |
| All | 17,400 | 100.0 | 189,968 | 10,918 | 100.0 | 22,855 | 1,313 | 100.0 | 12.0 |
| TAXABLE RETURNS | | | | | | | | | |
| Less than 1.0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0.0 |
| 1.0 - 2.0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0.0 |
| 2.0 - 3.5 | 150 | 2.1 | 553 | 3,688 | 0.5 | 19 | 125 | 0.1 | 3.4 |
| 3.5 - 5.0 | 2,060 | 28.5 | 9,190 | 4,461 | 8.5 | 713 | 346 | 3.1 | 7.8 |
| 5.0 - 10.0 | 2,930 | 40.5 | 22,221 | 7,584 | 20.4 | 3,547 | 1,211 | 15.5 | 16.0 |
| 10.0 - 20.0 | 1,280 | 17.7 | 18,570 | 14,508 | 17.1 | 4,236 | 3,309 | 18.5 | 22.8 |
| More than 20.0 | 810 | 11.2 | 58,157 | 71,799 | 53.5 | 14,340 | 17,703 | 62.7 | 24.7 |
| All | 7,230 | 100.0 | 108,691 | 15,033 | 100.0 | 22,855 | 3,161 | 100.0 | 21.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. For decedents dying in 2011, the effective exemption is \$3.5 million and the maximum estate tax rate is 47 percent.

(2) Average net estate tax liability as a percentage of average gross estate.