

Table T08-0270

Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate Under Kyl 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	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	960	9.4	4,949	5,155	3.1	6	6	0.1	0.1
5.0 - 10.0	5,930	57.9	43,563	7,346	27.2	707	119	7.9	1.6
10.0 - 20.0	2,100	20.5	30,258	14,409	18.9	1,177	560	13.2	3.9
More than 20.0	1,260	12.3	81,452	64,645	50.8	7,026	5,576	78.8	8.6
All	10,250	100.0	160,223	15,631	100.0	8,916	870	100.0	5.6
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	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	40	1.1	222	5,539	0.3	6	152	0.1	2.7
5.0 - 10.0	1,770	47.5	14,401	8,136	16.5	707	399	7.9	4.9
10.0 - 20.0	1,120	30.0	16,438	14,677	18.9	1,177	1,051	13.2	7.2
More than 20.0	790	21.2	56,056	70,957	64.3	7,026	8,894	78.8	12.5
All	3,730	100.0	87,116	23,356	100.0	8,916	2,390	100.0	10.2

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 \$5 million and the maximum estate tax rate is 30 percent.

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