

**Table T08-0272**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate Under McDermott Proposal, 2011<sup>1</sup>**

Size of Gross Estate (millions of 2008 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,200	2.8	2,530	2,109	1.0	1	1	0.0	0.0
2.0 - 3.5	25,390	59.8	69,548	2,739	27.1	1,324	52	5.6	1.9
3.5 - 5.0	6,590	15.5	29,181	4,428	11.4	1,854	281	7.9	6.4
5.0 - 10.0	5,930	14.0	43,563	7,346	17.0	4,210	710	18.0	9.7
10.0 - 20.0	2,100	4.9	30,258	14,409	11.8	3,934	1,874	16.8	13.0
More than 20.0	1,260	3.0	81,452	64,645	31.8	12,115	9,615	51.7	14.9
All	42,460	100.0	256,532	6,042	100.0	23,438	552	100.0	9.1
<b>TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	20	0.1	34	1,721	0.0	1	43	0.0	2.5
2.0 - 3.5	6,270	40.5	18,539	2,957	13.3	1,324	211	5.6	7.1
3.5 - 5.0	3,750	24.2	16,622	4,433	11.9	1,854	494	7.9	11.2
5.0 - 10.0	3,300	21.3	24,666	7,474	17.6	4,210	1,276	18.0	17.1
10.0 - 20.0	1,290	8.3	18,717	14,509	13.4	3,934	3,050	16.8	21.0
More than 20.0	860	5.5	61,327	71,311	43.8	12,115	14,087	51.7	19.8
All	15,500	100.0	139,905	9,026	100.0	23,438	1,512	100.0	16.8

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 \$2.09 million and the maximum estate tax rate is 55 percent.

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