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Table T09-0399
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹

Size of Gross Estate (millions of 2009 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	250	2.7	1,287	5,147	0.9	2	9	0.0	0.2
5.0 - 10.0	5,790	63.5	40,651	7,021	29.5	1,062	183	9.5	2.6
10.0 - 20.0	1,880	20.6	25,583	13,608	18.5	2,012	1,070	18.0	7.9
More than 20.0	1,200	13.2	70,407	58,672	51.0	8,118	6,765	72.5	11.5
All	9,120	100.0	137,928	15,124	100.0	11,195	1,227	100.0	8.1
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	10	0.3	54	5,385	0.1	2	221	0.0	4.1
5.0 - 10.0	1,610	45.2	12,471	7,746	15.9	1,062	659	9.5	8.5
10.0 - 20.0	1,130	31.7	15,261	13,506	19.5	2,012	1,781	18.0	13.2
More than 20.0	800	22.5	50,521	63,151	64.5	8,118	10,148	72.5	16.1
All	3,560	100.0	78,307	21,996	100.0	11,195	3,145	100.0	14.3
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	240	4.3	1,233	5,137	2.1	0	0	n/a	0.0
5.0 - 10.0	4,180	75.0	28,180	6,742	47.3	0	0	n/a	0.0
10.0 - 20.0	750	13.5	10,322	13,763	17.3	0	0	n/a	0.0
More than 20.0	400	7.2	19,886	49,715	33.4	0	0	n/a	0.0
All	5,570	100.0	59,621	10,704	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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

Table T09-0399
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	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	10	3.2	32	3,214	1.6	0	0	0.0	0.0
5.0 - 10.0	300	96.8	2,027	6,756	98.4	26	86	100.0	1.3
All	310	100.0	2,059	6,641	100.0	26	83	100.0	1.3
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	50	100.0	376	7,511	100.0	26	516	100.0	6.9
All	50	100.0	376	7,513	100.0	26	516	100.0	6.9
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	10	3.8	32	3,201	1.9	0	0	n/a	0.0
5.0 - 10.0	260	100.0	1,651	6,350	98.1	0	0	n/a	0.0
All	260	100.0	1,683	6,474	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets total no more than \$5 million.

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

Table T09-0399
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Farms and Businesses²

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	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	10	1.0	32	3,214	0.1	0	0	0.0	0.0
5.0 - 10.0	410	41.0	2,902	7,077	12.0	33	80	1.7	1.1
10.0 - 20.0	200	20.0	2,736	13,682	11.3	131	653	6.6	4.8
More than 20.0	390	39.0	18,597	47,685	76.6	1,830	4,692	91.8	9.8
All	1,000	100.0	24,267	24,267	100.0	1,993	1,993	100.0	8.2
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	70	15.9	531	7,592	3.5	33	470	1.7	6.2
10.0 - 20.0	90	20.5	1,284	14,268	8.5	131	1,451	6.6	10.2
More than 20.0	280	63.6	13,270	47,393	88.0	1,830	6,535	91.8	13.8
All	440	100.0	15,086	34,285	100.0	1,993	4,530	100.0	13.2
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	10	1.8	32	3,201	0.3	0	0	n/a	0.0
5.0 - 10.0	340	60.7	2,370	6,972	25.8	0	0	n/a	0.0
10.0 - 20.0	110	19.6	1,452	13,202	15.8	0	0	n/a	0.0
More than 20.0	110	19.6	5,327	48,428	58.0	0	0	n/a	0.0
All	560	100.0	9,182	16,396	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(2) Estate tax returns where farm and business assets represent at least half of gross estate.

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

Table T09-0399
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of 2009 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	110	2.0	573	5,213	0.6	1	5	0.0	0.1
5.0 - 10.0	3,190	57.3	22,705	7,117	22.6	544	170	6.3	2.4
10.0 - 20.0	1,280	23.0	17,089	13,350	17.0	1,239	968	14.3	7.3
More than 20.0	980	17.6	60,144	61,372	59.8	6,903	7,044	79.5	11.5
All	5,570	100.0	100,511	18,045	100.0	8,687	1,560	100.0	8.6
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	0	0.0	17	0	0.0	1	0	0.0	0.0
5.0 - 10.0	710	34.3	5,742	8,087	9.8	544	766	6.3	9.5
10.0 - 20.0	710	34.3	9,354	13,175	16.0	1,239	1,745	14.3	13.2
More than 20.0	650	31.4	43,223	66,497	74.1	6,903	10,621	79.5	16.0
All	2,070	100.0	58,336	28,182	100.0	8,687	4,196	100.0	14.9
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	110	3.1	556	5,057	1.3	0	0	n/a	0.0
5.0 - 10.0	2,480	70.9	16,963	6,840	40.2	0	0	n/a	0.0
10.0 - 20.0	570	16.3	7,734	13,569	18.3	0	0	n/a	0.0
More than 20.0	330	9.4	16,921	51,276	40.1	0	0	n/a	0.0
All	3,500	100.0	42,174	12,050	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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