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**Table T11-0157**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

Size of Gross Estate (millions of 2011 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	5,870	68.3	39,000	6,649	31.0	833	142	7.9	2.1
10.0 - 20.0	1,650	19.2	22,358	13,542	17.8	1,869	1,132	17.7	8.4
More than 20.0	1,090	12.7	64,446	59,342	51.2	7,856	7,234	74.4	12.2
All	8,600	100.1	125,804	14,623	100.0	10,559	1,227	100.0	8.4
<b>TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,510	46.3	10,829	7,162	15.1	833	551	7.9	7.7
10.0 - 20.0	1,000	30.6	13,653	13,653	19.0	1,869	1,869	17.7	13.7
More than 20.0	760	23.1	47,383	62,676	65.9	7,856	10,391	74.4	16.6
All	3,270	100.0	71,865	21,984	100.0	10,559	3,230	100.0	14.7
<b>NON-TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	4,350	81.6	28,171	6,470	52.2	0	0	n/a	0.0
10.0 - 20.0	650	12.2	8,705	13,372	16.1	0	0	n/a	0.0
More than 20.0	330	6.2	17,062	51,704	31.6	0	0	n/a	0.0
All	5,340	100.0	53,939	10,110	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2011, estate tax under current law in 2011 has a \$5 million exemption and a 35% rate. Numbers of returns have been rounded to the nearest multiple of ten.

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

**Table T11-0157**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2011 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	210	100.0	1,289	6,079	100.0	7	34	100.0	0.6
All	210	100.0	1,289	6,079	100.0	7	34	100.0	0.6
<b>TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	40	100.0	248	6,515	100.0	7	188	100.0	2.9
All	40	100.0	248	6,515	100.0	7	188	100.0	2.9
<b>NON-TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	170	100.0	1,041	5,984	100.0	0	0	n/a	0.0
All	170	100.0	1,041	5,984	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2011, estate tax under current law in 2011 has a \$5 million exemption and a 35% rate. Numbers of returns have been rounded to the nearest multiple of ten.

(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 T11-0157**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of 2011 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	260	60.4	1,691	6,455	17.3	10	40	1.6	0.6
10.0 - 20.0	60	14.1	850	13,929	8.7	47	768	7.1	5.5
More than 20.0	110	25.6	7,222	65,060	74.0	603	5,431	91.3	8.3
All	430	100.0	9,763	22,494	100.0	660	1,521	100.0	6.8
<b>TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	40	35.8	287	6,683	5.6	10	243	1.6	3.6
10.0 - 20.0	20	16.7	323	16,135	6.3	47	2,343	7.1	14.5
More than 20.0	60	47.5	4,509	79,101	88.1	603	10,577	91.3	13.4
All	120	100.0	5,119	42,657	100.0	660	5,502	100.0	12.9
<b>NON-TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	220	69.7	1,404	6,410	30.2	0	0	n/a	0.0
10.0 - 20.0	40	13.1	527	12,853	11.3	0	0	n/a	0.0
More than 20.0	50	17.2	2,713	50,239	58.4	0	0	n/a	0.0
All	310	100.0	4,644	14,789	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2011, estate tax under current law in 2011 has a \$5 million exemption and a 35% rate. Numbers of returns have been rounded to the nearest multiple of ten.

(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 T11-0157**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of 2011 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,030	61.8	20,063	6,632	23.1	325	107	4.1	1.6
10.0 - 20.0	1,010	20.6	13,649	13,514	15.7	1,036	1,026	13.2	7.6
More than 20.0	860	17.5	53,290	62,182	61.3	6,512	7,599	82.7	12.2
All	4,890	100.0	87,002	17,784	100.0	7,874	1,609	100.0	9.0
<b>TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	630	35.4	4,514	7,154	8.8	325	515	4.1	7.2
10.0 - 20.0	560	31.2	7,569	13,612	14.7	1,036	1,864	13.2	13.7
More than 20.0	600	33.4	39,388	66,088	76.5	6,512	10,927	82.7	16.5
All	1,780	100.0	51,471	28,868	100.0	7,874	4,416	100.0	15.3
<b>NON-TAXABLE RETURNS</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,390	77.0	15,548	6,495	43.8	0	0	n/a	0.0
10.0 - 20.0	450	14.6	6,081	13,423	17.1	0	0	n/a	0.0
More than 20.0	260	8.4	13,902	53,059	39.1	0	0	n/a	0.0
All	3,110	100.0	35,530	11,428	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2011, estate tax under current law in 2011 has a \$5 million exemption and a 35% rate. Numbers of returns have been rounded to the nearest multiple of ten.

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