

Table T05-0029
\$2 Million Exemption and 45 Percent Top Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹

Size of Gross Estate (millions of current 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	25,430	56.3	66,613	2,619	27.2	2,110	83	8.0	3.2
3.5 - 5.0	8,930	19.8	36,352	4,071	14.9	2,832	317	10.7	7.8
5.0 - 10.0	7,230	16.0	50,216	6,945	20.5	7,049	975	26.6	14.0
10.0 - 20.0	2,460	5.4	33,148	13,475	13.5	4,938	2,007	18.7	14.9
More than 20.0	1,140	2.5	58,412	51,238	23.9	9,539	8,368	36.0	16.3
All	45,190	100.0	244,741	5,416	100.0	26,468	586	100.0	10.8
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	8,880	42.3	24,422	2,750	16.9	2,110	238	8.0	8.6
3.5 - 5.0	4,790	22.8	19,720	4,117	13.7	2,832	591	10.7	14.4
5.0 - 10.0	4,830	23.0	33,746	6,987	23.4	7,049	1,459	26.6	20.9
10.0 - 20.0	1,690	8.1	22,865	13,529	15.8	4,938	2,922	18.7	21.6
More than 20.0	790	3.8	43,643	55,244	30.2	9,539	12,075	36.0	21.9
All	20,970	100.0	144,396	6,886	100.0	26,468	1,262	100.0	18.3
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	16,560	68.4	42,190	2,548	42.0	0	0	n/a	0.0
3.5 - 5.0	4,140	17.1	16,632	4,017	16.6	0	0	n/a	0.0
5.0 - 10.0	2,400	9.9	16,470	6,862	16.4	0	0	n/a	0.0
10.0 - 20.0	770	3.2	10,284	13,356	10.2	0	0	n/a	0.0
More than 20.0	350	1.4	14,769	42,197	14.7	0	0	n/a	0.0
All	24,220	100.0	100,345	4,143	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. Provisions also include replacing the state death tax credit with a deduction for state estate taxes paid and repeal of the 5-percent surtax.

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