

Table T05-0033
\$2 Million Exemption and 15 Percent 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	695	27	8.6	1.0
3.5 - 5.0	8,930	19.8	36,352	4,071	14.9	840	94	10.4	2.3
5.0 - 10.0	7,230	16.0	50,216	6,945	20.5	2,220	307	27.6	4.4
10.0 - 20.0	2,460	5.4	33,148	13,475	13.5	1,420	577	17.6	4.3
More than 20.0	1,140	2.5	58,412	51,238	23.9	2,875	2,521	35.7	4.9
All	45,190	100.0	244,741	5,416	100.0	8,049	178	100.0	3.3
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	8,840	44.0	24,337	2,753	17.7	695	79	8.6	2.9
3.5 - 5.0	4,250	21.2	17,403	4,095	12.7	840	198	10.4	4.8
5.0 - 10.0	4,660	23.2	32,555	6,986	23.7	2,220	476	27.6	6.8
10.0 - 20.0	1,590	7.9	21,496	13,519	15.7	1,420	893	17.6	6.6
More than 20.0	730	3.6	41,470	56,808	30.2	2,875	3,938	35.7	6.9
All	20,070	100.0	137,261	6,839	100.0	8,049	401	100.0	5.9
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	16,590	66.0	42,276	2,548	39.3	0	0	n/a	0.0
3.5 - 5.0	4,680	18.6	18,949	4,049	17.6	0	0	n/a	0.0
5.0 - 10.0	2,580	10.3	17,661	6,845	16.4	0	0	n/a	0.0
10.0 - 20.0	870	3.5	11,653	13,394	10.8	0	0	n/a	0.0
More than 20.0	410	1.6	16,942	41,322	15.8	0	0	n/a	0.0
All	25,130	100.0	107,480	4,277	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.