

Table T05-0036
\$2 Million Exemption and 15 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 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	8,090	45.8	21,384	2,643	16.8	150	19	3.6	0.7
3.5 - 5.0	3,920	22.2	15,891	4,054	12.5	330	84	7.9	2.1
5.0 - 10.0	3,300	18.7	23,043	6,983	18.1	657	199	15.7	2.8
10.0 - 20.0	1,540	8.7	21,120	13,714	16.6	800	519	19.1	3.8
More than 20.0	820	4.6	45,626	55,642	35.9	2,248	2,742	53.7	4.9
All	17,670	100.0	127,064	7,191	100.0	4,185	237	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	2,080	29.6	5,717	2,749	8.1	150	72	3.6	2.6
3.5 - 5.0	1,850	26.3	7,530	4,070	10.7	330	178	7.9	4.4
5.0 - 10.0	1,670	23.8	11,827	7,082	16.8	657	393	15.7	5.6
10.0 - 20.0	920	13.1	12,776	13,887	18.2	800	869	19.1	6.3
More than 20.0	520	7.4	32,492	62,485	46.2	2,248	4,324	53.7	6.9
All	7,030	100.0	70,342	10,006	100.0	4,185	595	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	6,010	56.5	15,667	2,607	27.6	0	0	n/a	0.0
3.5 - 5.0	2,080	19.6	8,361	4,020	14.7	0	0	n/a	0.0
5.0 - 10.0	1,630	15.3	11,216	6,881	19.8	0	0	n/a	0.0
10.0 - 20.0	620	5.8	8,344	13,458	14.7	0	0	n/a	0.0
More than 20.0	300	2.8	13,134	43,781	23.2	0	0	n/a	0.0
All	10,630	100.0	56,721	5,336	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.

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