Table T05-0037
$3.5 Million Exemption and 45 Percent Top Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011[1]

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	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	8,930	45.2	36,352	4,071	20.4	401	45	2.3	1.1
5.0 - 10.0	7,230	36.6	50,216	6,945	28.2	3,953	547	23.0	7.9
10.0 - 20.0	2,460	12.4	33,148	13,475	18.6	3,805	1,547	22.2	11.5
More than 20.0	1,140	5.8	58,412	51,238	32.8	9,018	7,910	52.5	15.4
All	19,760	100.0	178,128	9,015	100.0	17,177	869	100.0	9.6
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	2,060	24.4	8,743	4,244	8.8	401	195	2.3	4.6
5.0 - 10.0	4,030	47.7	28,633	7,105	29.0	3,953	981	23.0	13.8
10.0 - 20.0	1,660	19.6	22,520	13,566	22.8	3,805	2,292	22.2	16.9
More than 20.0	700	8.3	38,963	55,662	39.4	9,018	12,882	52.5	23.1
All	8,450	100.0	98,860	11,699	100.0	17,177	2,033	100.0	17.4
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	6,860	60.7	27,609	4,025	34.8	0	0	n/a	0.0
5.0 - 10.0	3,210	28.4	21,583	6,724	27.2	0	0	n/a	0.0
10.0 - 20.0	800	7.1	10,629	13,286	13.4	0	0	n/a	0.0
More than 20.0	440	3.9	19,448	44,201	24.5	0	0	n/a	0.0
All	11,310	100.0	79,269	7,009	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.