

Table T05-0041
\$3.5 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	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	133	15	2.6	0.4
5.0 - 10.0	7,230	36.6	50,216	6,945	28.2	1,222	169	23.8	2.4
10.0 - 20.0	2,460	12.4	33,148	13,475	18.6	1,072	436	20.8	3.2
More than 20.0	1,140	5.8	58,412	51,238	32.8	2,714	2,381	52.8	4.6
All	19,760	100.0	178,128	9,015	100.0	5,141	260	100.0	2.9
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	2,050	25.4	8,694	4,241	9.3	133	65	2.6	1.5
5.0 - 10.0	3,880	48.0	27,421	7,067	29.5	1,222	315	23.8	4.5
10.0 - 20.0	1,510	18.7	20,326	13,461	21.8	1,072	710	20.8	5.3
More than 20.0	630	7.8	36,587	58,075	39.3	2,714	4,308	52.8	7.4
All	8,080	100.0	93,029	11,514	100.0	5,141	636	100.0	5.5
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	6,870	58.8	27,658	4,026	32.5	0	0	n/a	0.0
5.0 - 10.0	3,350	28.7	22,795	6,804	26.8	0	0	n/a	0.0
10.0 - 20.0	960	8.2	12,822	13,356	15.1	0	0	n/a	0.0
More than 20.0	510	4.4	21,824	42,792	25.6	0	0	n/a	0.0
All	11,680	100.0	85,099	7,286	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.