

Table T05-0120
Current-Law 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	70,510	58.5	96,615	1,370	26.0	2,070	29	5.1	2.1
2.0 - 3.5	29,720	24.7	78,310	2,635	21.1	8,482	285	21.0	10.8
3.5 - 5.0	8,540	7.1	35,765	4,188	9.6	4,835	566	12.0	13.5
5.0 - 10.0	7,720	6.4	52,954	6,859	14.3	7,751	1,004	19.2	14.6
10.0 - 20.0	2,700	2.2	36,806	13,632	9.9	6,402	2,371	15.8	17.4
More than 20.0	1,300	1.1	70,765	54,435	19.1	10,872	8,363	26.9	15.4
All	120,500	100.0	371,215	3,081	100.0	40,413	335	100.0	10.9
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	19,980	39.6	29,883	1,496	14.2	2,070	104	5.1	6.9
2.0 - 3.5	17,910	35.5	47,918	2,675	22.8	8,482	474	21.0	17.7
3.5 - 5.0	5,090	10.1	21,426	4,209	10.2	4,835	950	12.0	22.6
5.0 - 10.0	4,680	9.3	32,623	6,971	15.5	7,751	1,656	19.2	23.8
10.0 - 20.0	1,900	3.8	26,272	13,827	12.5	6,402	3,369	15.8	24.4
More than 20.0	920	1.8	52,218	56,758	24.8	10,872	11,817	26.9	20.8
All	50,460	100.0	210,339	4,168	100.0	40,413	801	100.0	19.2
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	50,530	72.1	66,732	1,321	41.5	0	0	n/a	0.0
2.0 - 3.5	11,820	16.9	30,392	2,571	18.9	0	0	n/a	0.0
3.5 - 5.0	3,450	4.9	14,338	4,156	8.9	0	0	n/a	0.0
5.0 - 10.0	3,040	4.3	20,331	6,688	12.6	0	0	n/a	0.0
10.0 - 20.0	810	1.2	10,535	13,006	6.5	0	0	n/a	0.0
More than 20.0	390	0.6	18,547	47,557	11.5	0	0	n/a	0.0
All	70,040	100.0	160,876	2,297	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(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.