

Table T04-0169
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	73,140	61.8	100,171	1,370	29.0	2,751	38	7.0	2.7
2.0 - 3.5	25,430	21.5	66,613	2,619	19.3	6,924	272	17.7	10.4
3.5 - 5.0	8,930	7.5	36,352	4,071	10.5	4,942	553	12.6	13.6
5.0 - 10.0	7,230	6.1	50,216	6,945	14.6	9,071	1,255	23.1	18.1
10.0 - 20.0	2,460	2.1	33,148	13,475	9.6	5,767	2,344	14.7	17.4
More than 20.0	1,140	1.0	58,412	51,238	16.9	9,749	8,552	24.9	16.7
All	118,330	100.0	344,912	2,915	100.0	39,203	331	100.0	11.4
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	24,800	46.1	36,833	1,485	17.8	2,751	111	7.0	7.5
2.0 - 3.5	15,280	28.4	40,254	2,634	19.4	6,924	453	17.7	17.2
3.5 - 5.0	5,870	10.9	23,718	4,041	11.4	4,942	842	12.6	20.8
5.0 - 10.0	5,130	9.5	36,121	7,041	17.4	9,071	1,768	23.1	25.1
10.0 - 20.0	1,910	3.5	25,815	13,516	12.4	5,767	3,020	14.7	22.3
More than 20.0	830	1.5	44,670	53,819	21.5	9,749	11,746	24.9	21.8
All	53,820	100.0	207,413	3,854	100.0	39,203	728	100.0	18.9
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	48,330	74.9	63,337	1,311	46.1	0	0	n/a	0.0
2.0 - 3.5	10,160	15.7	26,358	2,594	19.2	0	0	n/a	0.0
3.5 - 5.0	3,060	4.7	12,634	4,129	9.2	0	0	n/a	0.0
5.0 - 10.0	2,100	3.3	14,095	6,712	10.3	0	0	n/a	0.0
10.0 - 20.0	550	0.9	7,333	13,333	5.3	0	0	n/a	0.0
More than 20.0	310	0.5	13,742	44,328	10.0	0	0	n/a	0.0
All	64,510	100.0	137,499	2,131	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.