

Table T05-0146
\$3.5 Million Exemption Indexed for Inflation After 2010 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	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	3,280	32.2	13,674	4,169	11.1	20	6	0.6	0.1
5.0 - 10.0	4,270	41.9	29,540	6,918	23.9	347	81	10.3	1.2
10.0 - 20.0	1,680	16.5	23,006	13,694	18.6	649	386	19.3	2.8
More than 20.0	960	9.4	57,152	59,533	46.3	2,349	2,447	69.8	4.1
All	10,190	100.0	123,372	12,107	100.0	3,366	330	100.0	2.7
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	290	9.3	1,271	4,383	2.1	20	71	0.6	1.6
5.0 - 10.0	1,460	46.6	10,781	7,384	17.5	347	238	10.3	3.2
10.0 - 20.0	830	26.5	11,399	13,733	18.5	649	782	19.3	5.7
More than 20.0	540	17.3	38,223	70,784	62.0	2,349	4,351	69.8	6.1
All	3,130	100.0	61,675	19,704	100.0	3,366	1,075	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	2,990	42.4	12,403	4,148	20.1	0	0	n/a	0.0
5.0 - 10.0	2,810	39.8	18,759	6,676	30.4	0	0	n/a	0.0
10.0 - 20.0	850	12.0	11,607	13,656	18.8	0	0	n/a	0.0
More than 20.0	410	5.8	18,928	46,167	30.7	0	0	n/a	0.0
All	7,060	100.0	61,698	8,739	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. 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.