

**Table T05-0151**  
**\$3.5 Million Exemption Indexed for Inflation After 2010 and 45 Percent Rate:**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
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	7,890	40.2	33,474	4,243	17.3	544	69	3.1	1.6
5.0 - 10.0	7,720	39.3	52,954	6,859	27.3	2,878	373	16.3	5.4
10.0 - 20.0	2,700	13.8	36,806	13,632	19.0	4,264	1,579	24.1	11.6
More than 20.0	1,300	6.6	70,765	54,435	36.5	9,990	7,685	56.5	14.1
All	19,620	100.0	194,000	9,888	100.0	17,676	901	100.0	9.1
<b>TAXABLE RETURNS</b>									
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	1,710	22.1	7,850	4,591	7.4	544	318	3.1	6.9
5.0 - 10.0	3,470	44.9	24,883	7,171	23.3	2,878	829	16.3	11.6
10.0 - 20.0	1,690	21.9	23,099	13,668	21.6	4,264	2,523	24.1	18.5
More than 20.0	870	11.3	50,892	58,497	47.7	9,990	11,483	56.5	19.6
All	7,730	100.0	106,724	13,806	100.0	17,676	2,287	100.0	16.6
<b>NON-TAXABLE RETURNS</b>									
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	6,180	52.0	25,624	4,146	29.4	0	0	n/a	0.0
5.0 - 10.0	4,260	35.8	28,071	6,589	32.2	0	0	n/a	0.0
10.0 - 20.0	1,020	8.6	13,708	13,439	15.7	0	0	n/a	0.0
More than 20.0	440	3.7	19,873	45,166	22.8	0	0	n/a	0.0
All	11,890	100.0	87,275	7,340	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.