

Table T05-0154
\$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, 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	61	19	0.6	0.4
5.0 - 10.0	4,270	41.9	29,540	6,918	23.9	1,086	254	9.8	3.7
10.0 - 20.0	1,680	16.5	23,006	13,694	18.6	2,227	1,326	20.0	9.7
More than 20.0	960	9.4	57,152	59,533	46.3	7,749	8,072	69.7	13.6
All	10,190	100.0	123,372	12,107	100.0	11,123	1,092	100.0	9.0
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	8.7	1,271	4,384	1.9	61	212	0.6	4.8
5.0 - 10.0	1,500	44.9	11,077	7,384	16.8	1,086	724	9.8	9.8
10.0 - 20.0	930	27.8	12,880	13,849	19.5	2,227	2,395	20.0	17.3
More than 20.0	610	18.3	40,664	66,662	61.7	7,749	12,703	69.7	19.1
All	3,340	100.0	65,891	19,728	100.0	11,123	3,330	100.0	16.9
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	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	43.6	12,403	4,148	21.6	0	0	n/a	0.0
5.0 - 10.0	2,770	40.4	18,464	6,666	32.1	0	0	n/a	0.0
10.0 - 20.0	750	10.9	10,127	13,502	17.6	0	0	n/a	0.0
More than 20.0	350	5.1	16,488	47,108	28.7	0	0	n/a	0.0
All	6,860	100.0	57,481	8,379	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.