

Table T06-0016
Pre-EGTRRA Law: Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2006¹

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	56,690	65.2	78,331	1,382	30.9	2,252	40	8.7	2.9
2.0 - 3.5	16,700	19.2	42,735	2,559	16.8	3,332	200	12.8	7.8
3.5 - 5.0	5,700	6.6	23,001	4,035	9.1	2,650	465	10.2	11.5
5.0 - 10.0	5,130	5.9	34,853	6,794	13.7	5,436	1,060	20.9	15.6
10.0 - 20.0	1,820	2.1	24,836	13,646	9.8	4,244	2,332	16.3	17.1
More than 20.0	930	1.1	50,033	53,799	19.7	8,046	8,651	31.0	16.1
All	86,970	100.0	253,789	2,918	100.0	25,961	299	100.0	10.2
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	20,250	54.6	30,444	1,503	21.5	2,252	111	8.7	7.4
2.0 - 3.5	8,490	22.9	21,562	2,540	15.2	3,332	392	12.8	15.5
3.5 - 5.0	3,180	8.6	12,596	3,961	8.9	2,650	833	10.2	21.0
5.0 - 10.0	3,130	8.4	21,340	6,818	15.1	5,436	1,737	20.9	25.5
10.0 - 20.0	1,330	3.6	18,290	13,752	12.9	4,244	3,191	16.3	23.2
More than 20.0	670	1.8	37,527	56,010	26.5	8,046	12,009	31.0	21.4
All	37,060	100.0	141,758	3,825	100.0	25,961	701	100.0	18.3
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	36,440	73.0	47,888	1,314	42.7	0	0	n/a	0.0
2.0 - 3.5	8,200	16.4	21,173	2,582	18.9	0	0	n/a	0.0
3.5 - 5.0	2,510	5.0	10,405	4,145	9.3	0	0	n/a	0.0
5.0 - 10.0	2,010	4.0	13,513	6,723	12.1	0	0	n/a	0.0
10.0 - 20.0	500	1.0	6,546	13,092	5.8	0	0	n/a	0.0
More than 20.0	260	0.5	12,506	48,100	11.2	0	0	n/a	0.0
All	49,910	100.0	112,032	2,245	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. Under pre-EGTRRA law, the top estate tax rate would be 55 percent and the effective exemption would be \$1 million.

(2) Average net estate tax liability as a percentage of average gross estate.