

Table T06-0020
Current 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	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	16,700	55.2	42,735	2,559	24.4	776	46	4.2	1.8
3.5 - 5.0	5,700	18.8	23,001	4,035	13.1	1,532	269	8.4	6.7
5.0 - 10.0	5,130	16.9	34,853	6,794	19.9	4,256	830	23.2	12.2
10.0 - 20.0	1,820	6.0	24,836	13,646	14.2	3,715	2,041	20.3	15.0
More than 20.0	930	3.1	50,033	53,799	28.5	8,049	8,654	43.9	16.1
All	30,280	100.0	175,458	5,795	100.0	18,328	605	100.0	10.4
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	4,750	37.7	12,262	2,581	12.5	776	163	4.2	6.3
3.5 - 5.0	2,920	23.2	11,605	3,974	11.8	1,532	525	8.4	13.2
5.0 - 10.0	3,100	24.6	21,167	6,828	21.5	4,256	1,373	23.2	20.1
10.0 - 20.0	1,180	9.4	16,118	13,659	16.4	3,715	3,148	20.3	23.0
More than 20.0	660	5.2	37,080	56,183	37.7	8,049	12,195	43.9	21.7
All	12,600	100.0	98,233	7,796	100.0	18,328	1,455	100.0	18.7
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	11,940	67.5	30,474	2,552	39.5	0	0	n/a	0.0
3.5 - 5.0	2,770	15.7	11,396	4,114	14.8	0	0	n/a	0.0
5.0 - 10.0	2,040	11.5	13,686	6,709	17.7	0	0	n/a	0.0
10.0 - 20.0	650	3.7	8,718	13,412	11.3	0	0	n/a	0.0
More than 20.0	280	1.6	12,952	46,258	16.8	0	0	n/a	0.0
All	17,680	100.0	77,226	4,368	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 current law, the top estate tax rate is 46 percent and the effective exemption is \$2 million.

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