

Table T05-0049
\$5 Million Exemption and 15 Percent Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹

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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	7,230	66.8	50,216	6,945	35.4	523	72	13.6	1.0
10.0 - 20.0	2,460	22.7	33,148	13,475	23.4	749	304	19.5	2.3
More than 20.0	1,140	10.5	58,412	51,238	41.2	2,574	2,258	66.9	4.4
All	10,830	100.0	141,776	13,091	100.0	3,845	355	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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	2,120	52.2	15,802	7,454	22.6	523	246	13.6	3.3
10.0 - 20.0	1,330	32.8	18,242	13,715	26.1	749	563	19.5	4.1
More than 20.0	610	15.0	35,854	58,778	51.3	2,574	4,220	66.9	7.2
All	4,060	100.0	69,898	17,216	100.0	3,845	947	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	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	5,120	75.6	34,414	6,721	47.9	0	0	n/a	0.0
10.0 - 20.0	1,130	16.7	14,907	13,192	20.7	0	0	n/a	0.0
More than 20.0	530	7.8	22,557	42,561	31.4	0	0	n/a	0.0
All	6,770	100.0	71,878	10,617	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(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.