

**Table T06-0125**  
**Make 2009 Estate Tax Law Permanent: \$3.5 Million Exemption 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	8,540	42.1	35,765	4,188	18.2	616	72	3.4	1.7
5.0 - 10.0	7,720	38.1	52,954	6,859	27.0	2,998	388	16.7	5.7
10.0 - 20.0	2,700	13.3	36,806	13,632	18.8	4,323	1,601	24.1	11.7
More than 20.0	1,300	6.4	70,765	54,435	36.1	10,020	7,708	55.8	14.2
All	20,270	100.0	196,290	9,684	100.0	17,958	886	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	2,120	25.9	9,463	4,464	8.7	616	291	3.4	6.5
5.0 - 10.0	3,500	42.8	25,103	7,172	23.1	2,998	857	16.7	11.9
10.0 - 20.0	1,690	20.7	23,170	13,710	21.3	4,323	2,558	24.1	18.7
More than 20.0	870	10.6	50,898	58,503	46.9	10,020	11,517	55.8	19.7
All	8,170	100.0	108,634	13,297	100.0	17,958	2,198	100.0	16.5
<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	6,430	53.1	26,302	4,090	30.0	0	0	n/a	0.0
5.0 - 10.0	4,230	35.0	27,851	6,584	31.8	0	0	n/a	0.0
10.0 - 20.0	1,010	8.3	13,637	13,502	15.6	0	0	n/a	0.0
More than 20.0	440	3.6	19,867	45,153	22.7	0	0	n/a	0.0
All	12,100	100.0	87,656	7,244	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 include: \$3.5 million effective exemption; statutory rate of 45 percent; replace the state death tax credit with a deduction for state estate taxes paid; and repeal the 5-percent surtax.

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