

Table T06-0128
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, 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	3,530	33.8	14,561	4,125	11.7	75	21	0.7	0.5
5.0 - 10.0	4,270	40.9	29,540	6,918	23.8	1,138	266	10.1	3.9
10.0 - 20.0	1,680	16.1	23,006	13,694	18.5	2,259	1,345	20.1	9.8
More than 20.0	960	9.2	57,152	59,533	46.0	7,770	8,094	69.1	13.6
All	10,440	100.0	124,259	11,902	100.0	11,243	1,077	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	430	12.3	1,843	4,286	2.8	75	175	0.7	4.1
5.0 - 10.0	1,510	43.3	11,158	7,390	16.7	1,138	754	10.1	10.2
10.0 - 20.0	940	26.9	12,946	13,772	19.4	2,259	2,403	20.1	17.5
More than 20.0	610	17.5	40,669	66,671	61.0	7,770	12,738	69.1	19.1
All	3,490	100.0	66,617	19,088	100.0	11,243	3,221	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	3,110	44.7	12,718	4,089	22.1	0	0	n/a	0.0
5.0 - 10.0	2,760	39.7	18,382	6,660	31.9	0	0	n/a	0.0
10.0 - 20.0	750	10.8	10,060	13,414	17.5	0	0	n/a	0.0
More than 20.0	350	5.0	16,482	47,092	28.6	0	0	n/a	0.0
All	6,960	100.0	57,642	8,282	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.