

Table T06-0153
H.R. 5638, The Permanent Estate Tax Relief Act of 2006: Assuming Current Law 20 Percent Capital Gains 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	7,720	65.8	52,954	6,859	33.0	607	79	6.7	1.1
10.0 - 20.0	2,700	23.0	36,806	13,632	22.9	1,476	547	16.2	4.0
More than 20.0	1,300	11.1	70,765	54,435	44.1	7,041	5,416	77.2	10.0
All	11,730	100.0	160,525	13,685	100.0	9,125	778	100.0	5.7
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	2,080	48.8	15,588	7,494	20.1	607	292	6.7	3.9
10.0 - 20.0	1,530	35.9	20,786	13,586	26.7	1,476	965	16.2	7.1
More than 20.0	660	15.5	41,345	62,644	53.2	7,041	10,669	77.2	17.0
All	4,260	100.0	77,719	18,244	100.0	9,125	2,142	100.0	11.7
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	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	5,650	75.6	37,366	6,613	45.1	0	0	n/a	0.0
10.0 - 20.0	1,180	15.8	16,021	13,577	19.3	0	0	n/a	0.0
More than 20.0	640	8.6	29,420	45,969	35.5	0	0	n/a	0.0
All	7,470	100.0	82,806	11,085	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: \$5 million effective exemption; statutory rate of 20 percent on taxable estate between \$5 million and \$25 million and 40 percent on taxable estate greater than \$25 million; repeal the state death tax credit (and do not allow a deduction for state estate taxes paid); repeal the 5-percent surtax.

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