

Table T06-0161
H.R. 5638, The Permanent Estate Tax Relief Act of 2006: Assuming 15 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	447	58	6.7	0.8
10.0 - 20.0	2,700	23.0	36,806	13,632	22.9	1,070	396	16.0	2.9
More than 20.0	1,300	11.1	70,765	54,435	44.1	5,160	3,969	77.3	7.3
All	11,730	100.0	160,525	13,685	100.0	6,678	569	100.0	4.2
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	2,060	48.9	15,449	7,499	20.2	447	217	6.7	2.9
10.0 - 20.0	1,510	35.9	20,629	13,662	27.0	1,070	709	16.0	5.2
More than 20.0	640	15.2	40,408	63,137	52.8	5,160	8,063	77.3	12.8
All	4,210	100.0	76,486	18,168	100.0	6,678	1,586	100.0	8.7
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	5,660	75.3	37,505	6,626	44.6	0	0	n/a	0.0
10.0 - 20.0	1,190	15.8	16,177	13,594	19.2	0	0	n/a	0.0
More than 20.0	670	8.9	30,357	45,310	36.1	0	0	n/a	0.0
All	7,520	100.0	84,040	11,175	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 15 percent on taxable estate between \$5 million and \$25 million and 30 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.