

**Table T06-0187**  
**H.R. 5638 As Amended and Passed by The House, The Permanent Estate Tax Relief Act of 2006**  
**Compared to an Equal-Cost Alternative with \$11.75 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				Net Estate Tax				Average Tax Rate (Percent) <sup>2</sup>			
	Number (thousands)		Change		Amount (\$ millions)		Change		H.R. 5638	Alternative	Change (Percent)	
	H.R. 5638	Alternative	Number (thousands)	Percent	H.R. 5638	Alternative	\$ Millions	Percent				
<b>ALL RETURNS</b>												
Less than 1.0	0	0	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	0.0	0.0	
2.0 - 3.5	0	0	0	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	0.0	0.0	
5.0 - 10.0	7,450	0	-7,450	-100.0	563	0	-563	-100.0	1.1	0.0	-100.0	
10.0 - 20.0	2,700	1,760	-940	-34.8	1,445	587	-857	-59.4	3.9	2.2	-43.7	
More than 20.0	1,300	1,300	0	0.0	7,027	8,412	1,385	19.7	9.9	11.9	19.7	
All	11,460	3,070	-8,390	-73.2	9,035	8,999	-36	-0.4	5.7	9.2	62.8	
<b>TAXABLE RETURNS</b>												
Less than 1.0	0	0	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	0.0	0.0	
2.0 - 3.5	0	0	0	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	0.0	0.0	
5.0 - 10.0	2,020	0	-2,020	-100.0	563	0	-563	-100.0	3.7	0.0	-100.0	
10.0 - 20.0	1,510	450	-1,060	-70.2	1,445	587	-857	-59.4	7.0	8.4	19.8	
More than 20.0	660	600	-60	-9.1	7,027	8,412	1,385	19.7	17.0	21.1	24.1	
All	4,190	1,050	-3,140	-74.9	9,035	8,999	-36	-0.4	11.7	19.2	64.0	

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 of H.R. 5638 include: \$5 million effective exemption, indexed for inflation after 2010; 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. The alternative would make the following changes to H.R. 5638: raise the exemption to \$11.75 million; create a single statutory rate of 45 percent.

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