

Table T06-0228
H.R.5970 As Passed by The House, Estate Tax and Extension of 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, 2015¹

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	11,200	68.3	76,586	6,838	35.3	899	80	8.8	1.2
10.0 - 20.0	3,480	21.2	47,643	13,691	21.9	1,939	557	19.0	4.1
More than 20.0	1,720	10.5	92,840	53,977	42.8	7,388	4,296	72.3	8.0
All	16,390	100.0	217,069	13,244	100.0	10,226	624	100.0	4.7
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	3,950	57.7	27,897	7,063	25.4	899	228	8.8	3.2
10.0 - 20.0	2,000	29.2	27,326	13,663	24.8	1,939	969	19.0	7.1
More than 20.0	900	13.1	54,752	60,836	49.8	7,388	8,209	72.3	13.5
All	6,850	100.0	109,975	16,055	100.0	10,226	1,493	100.0	9.3
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	7,250	76.0	48,689	6,716	45.5	0	0	n/a	0.0
10.0 - 20.0	1,480	15.5	20,317	13,728	19.0	0	0	n/a	0.0
More than 20.0	820	8.6	38,087	46,448	35.6	0	0	n/a	0.0
All	9,540	100.0	107,093	11,226	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 estate tax rate of 20 percent on taxable estate up to \$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.

Note: See T06-0224 for current law baseline: <http://www.taxpolicycenter.org/TaxModel/tmdb/TMTemplate.cfm?Docid=1293>.