

Table T08-0265

Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹

Size of Gross Estate (millions of 2008 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	7,790	6.3	8,039	1,032	2.1	11	1	0.0	0.1
1.0 - 2.0	75,520	60.6	112,893	1,495	30.1	4,445	59	10.7	3.9
2.0 - 3.5	25,390	20.4	69,548	2,739	18.5	7,423	292	17.9	10.7
3.5 - 5.0	6,590	5.3	29,181	4,428	7.8	4,213	639	10.2	14.4
5.0 - 10.0	5,930	4.8	43,563	7,346	11.6	6,774	1,142	16.4	15.6
10.0 - 20.0	2,100	1.7	30,258	14,409	8.1	5,301	2,524	12.8	17.5
More than 20.0	1,260	1.0	81,452	64,645	21.7	13,220	10,492	31.9	16.2
All	124,580	100.0	374,933	3,010	100.0	41,388	332	100.0	11.0
TAXABLE RETURNS									
Less than 1.0	200	0.3	207	1,036	0.1	11	53	0.0	5.1
1.0 - 2.0	35,660	58.5	55,422	1,554	24.5	4,445	125	10.7	8.0
2.0 - 3.5	15,470	25.4	42,181	2,727	18.7	7,423	480	17.9	17.6
3.5 - 5.0	3,940	6.5	17,475	4,435	7.7	4,213	1,069	10.2	24.1
5.0 - 10.0	3,360	5.5	25,058	7,458	11.1	6,774	2,016	16.4	27.0
10.0 - 20.0	1,390	2.3	20,167	14,508	8.9	5,301	3,814	12.8	26.3
More than 20.0	970	1.6	65,260	67,278	28.9	13,220	13,629	31.9	20.3
All	60,980	100.0	225,770	3,702	100.0	41,388	679	100.0	18.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(1) Calendar year. Number of returns have been rounded to the nearest multiple of ten. For decedents dying in 2011, the effective exemption is \$1 million and the top estate tax rate is 55 percent.

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