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**Table T09-0198**  
**\$3.5 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 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
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	740	4.6	2,627	3,550	1.5	2	2	0.0	0.1
3.5 - 5.0	6,420	39.7	27,574	4,295	15.7	423	66	2.3	1.5
5.0 - 10.0	5,640	34.9	40,027	7,097	22.8	2,671	474	14.3	6.7
10.0 - 20.0	2,100	13.0	28,957	13,789	16.5	3,974	1,892	21.3	13.7
More than 20.0	1,270	7.9	76,582	60,301	43.6	11,546	9,092	62.0	15.1
All	16,170	100.0	175,767	10,870	100.0	18,617	1,151	100.0	10.6
<b>TAXABLE RETURNS</b>									
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	20	0.3	76	3,801	0.1	2	80	0.0	2.1
3.5 - 5.0	1,640	25.6	7,084	4,320	7.1	423	258	2.3	6.0
5.0 - 10.0	2,600	40.6	19,037	7,322	19.1	2,671	1,027	14.3	14.0
10.0 - 20.0	1,320	20.6	18,130	13,735	18.2	3,974	3,010	21.3	21.9
More than 20.0	830	12.9	55,098	66,384	55.4	11,546	13,911	62.0	21.0
All	6,410	100.0	99,426	15,511	100.0	18,617	2,904	100.0	18.7
<b>NON-TAXABLE RETURNS</b>									
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	720	7.4	2,551	3,543	3.3	0	0	n/a	0.0
3.5 - 5.0	4,790	49.1	20,490	4,278	26.8	0	0	n/a	0.0
5.0 - 10.0	3,040	31.1	20,989	6,904	27.5	0	0	n/a	0.0
10.0 - 20.0	780	8.0	10,828	13,881	14.2	0	0	n/a	0.0
More than 20.0	450	4.6	21,483	47,741	28.1	0	0	n/a	0.0
All	9,760	100.0	76,341	7,822	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would not be indexed for inflation. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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

**Table T09-0198**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
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	30	3.6	100	3,322	2.3	0	0	0.0	0.0
3.5 - 5.0	470	56.6	2,009	4,275	46.9	4	8	5.6	0.2
5.0 - 10.0	330	39.8	2,172	6,581	50.7	65	198	94.4	3.0
All	830	100.0	4,281	5,158	100.0	69	83	100.0	1.6
<b>TAXABLE RETURNS</b>									
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	2	0	0.3	0	0	0.0	0.0
3.5 - 5.0	40	40.0	163	4,080	26.0	4	97	5.6	2.4
5.0 - 10.0	60	60.0	462	7,704	73.7	65	1,088	94.4	14.1
All	100	100.0	627	6,274	100.0	69	691	100.0	11.0
<b>NON-TAXABLE RETURNS</b>									
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	30	4.1	98	3,255	2.7	0	0	n/a	0.0
3.5 - 5.0	440	60.3	1,846	4,196	50.5	0	0	n/a	0.0
5.0 - 10.0	260	35.6	1,710	6,575	46.8	0	0	n/a	0.0
All	730	100.0	3,654	5,005	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would not be indexed for inflation. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets total no more than \$5 million.

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

**Table T09-0198**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
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	30	2.1	100	3,322	0.4	0	0	0.0	0.0
3.5 - 5.0	470	32.4	2,009	4,275	7.3	4	8	0.1	0.2
5.0 - 10.0	420	29.0	2,997	7,137	11.0	91	218	3.2	3.0
10.0 - 20.0	210	14.5	2,923	13,917	10.7	283	1,349	9.9	9.7
More than 20.0	320	22.1	19,342	60,445	70.7	2,472	7,725	86.7	12.8
All	1,450	100.0	27,371	18,877	100.0	2,850	1,966	100.0	10.4
<b>TAXABLE RETURNS</b>									
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	2	0	0.0	0	0	0.0	0.0
3.5 - 5.0	40	9.1	163	4,080	1.0	4	97	0.1	2.4
5.0 - 10.0	90	20.5	659	7,319	4.1	91	1,015	3.2	13.9
10.0 - 20.0	110	25.0	1,547	14,064	9.6	283	2,575	9.9	18.3
More than 20.0	200	45.5	13,731	68,654	85.3	2,472	12,360	86.7	18.0
All	440	100.0	16,102	36,595	100.0	2,850	6,478	100.0	17.7
<b>NON-TAXABLE RETURNS</b>									
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	30	2.9	98	3,255	0.9	0	0	n/a	0.0
3.5 - 5.0	440	43.1	1,846	4,196	16.4	0	0	n/a	0.0
5.0 - 10.0	340	33.3	2,339	6,879	20.8	0	0	n/a	0.0
10.0 - 20.0	100	9.8	1,375	13,755	12.2	0	0	n/a	0.0
More than 20.0	120	11.8	5,612	46,763	49.8	0	0	n/a	0.0
All	1,020	100.0	11,270	11,049	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would not be indexed for inflation. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(2) Estate tax returns where farm and business assets represent at least half of gross estate.

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

**Table T09-0198**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
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	270	3.1	965	3,574	0.8	0	0	0.0	0.0
3.5 - 5.0	2,980	34.6	12,845	4,310	10.8	115	39	0.9	0.9
5.0 - 10.0	2,920	33.9	20,906	7,160	17.6	1,044	357	7.9	5.0
10.0 - 20.0	1,420	16.5	19,285	13,581	16.3	2,482	1,748	18.8	12.9
More than 20.0	1,020	11.8	64,532	63,267	54.4	9,536	9,349	72.4	14.8
All	8,610	100.0	118,534	13,767	100.0	13,176	1,530	100.0	11.1
<b>TAXABLE RETURNS</b>									
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	5	0	0.0	0	0	0.0	0.0
3.5 - 5.0	520	16.6	2,264	4,353	3.3	115	221	0.9	5.1
5.0 - 10.0	1,120	35.7	8,295	7,406	12.2	1,044	932	7.9	12.6
10.0 - 20.0	850	27.1	11,369	13,376	16.7	2,482	2,920	18.8	21.8
More than 20.0	640	20.4	46,268	72,294	67.8	9,536	14,899	72.4	20.6
All	3,140	100.0	68,201	21,720	100.0	13,176	4,196	100.0	19.3
<b>NON-TAXABLE RETURNS</b>									
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	270	4.9	961	3,557	1.9	0	0	n/a	0.0
3.5 - 5.0	2,460	44.9	10,581	4,301	21.0	0	0	n/a	0.0
5.0 - 10.0	1,800	32.8	12,611	7,006	25.1	0	0	n/a	0.0
10.0 - 20.0	570	10.4	7,916	13,887	15.7	0	0	n/a	0.0
More than 20.0	370	6.8	18,264	49,362	36.3	0	0	n/a	0.0
All	5,480	100.0	50,333	9,185	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would not be indexed for inflation. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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