

Table T05-0045
\$5 Million Exemption and 45 Percent Top 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	7,230	66.8	50,216	6,945	35.4	1,741	241	13.4	3.5
10.0 - 20.0	2,460	22.7	33,148	13,475	23.4	2,727	1,108	20.9	8.2
More than 20.0	1,140	10.5	58,412	51,238	41.2	8,552	7,502	65.7	14.6
All	10,830	100.0	141,776	13,091	100.0	13,020	1,202	100.0	9.2
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	2,330	51.7	17,553	7,534	22.9	1,741	747	13.4	9.9
10.0 - 20.0	1,500	33.3	20,469	13,646	26.8	2,727	1,818	20.9	13.3
More than 20.0	680	15.1	38,498	56,615	50.3	8,552	12,577	65.7	22.2
All	4,510	100.0	76,521	16,967	100.0	13,020	2,887	100.0	17.0
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	4,910	77.6	32,663	6,652	50.1	0	0	n/a	0.0
10.0 - 20.0	960	15.2	12,679	13,207	19.4	0	0	n/a	0.0
More than 20.0	460	7.3	19,914	43,291	30.5	0	0	n/a	0.0
All	6,330	100.0	65,255	10,309	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. Provisions also include replacing the state death tax credit with a deduction for state estate taxes paid and repeal of the 5-percent surtax.

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