

Table T05-0124
\$8 Million Exemption and 15 Percent 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	1,690	29.6	14,989	8,869	12.2	23	14	0.8	0.2
10.0 - 20.0	2,700	47.4	36,806	13,632	30.0	440	163	14.6	1.2
More than 20.0	1,300	22.8	70,765	54,435	57.7	2,546	1,958	84.6	3.6
All	5,700	100.0	122,561	21,502	100.0	3,009	528	100.0	2.5
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	210	12.7	1,992	9,487	3.8	23	110	0.8	1.2
10.0 - 20.0	900	54.5	12,804	14,226	24.5	440	489	14.6	3.4
More than 20.0	540	32.7	37,454	69,358	71.7	2,546	4,714	84.6	6.8
All	1,650	100.0	52,249	31,666	100.0	3,009	1,823	100.0	5.8
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	1,480	36.5	12,997	8,782	18.5	0	0	n/a	0.0
10.0 - 20.0	1,810	44.7	24,003	13,261	34.1	0	0	n/a	0.0
More than 20.0	760	18.8	33,311	43,831	47.4	0	0	n/a	0.0
All	4,050	100.0	70,311	17,361	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 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.