

Table T05-0128
\$5 Million Exemption and 35 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	7,720	65.8	52,954	6,859	33.0	906	117	8.5	1.7
10.0 - 20.0	2,700	23.0	36,806	13,632	22.9	2,452	908	23.1	6.7
More than 20.0	1,300	11.1	70,765	54,435	44.1	7,261	5,586	68.4	10.3
All	11,730	100.0	160,525	13,685	100.0	10,618	905	100.0	6.6
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	1,900	46.5	14,212	7,480	18.4	906	477	8.5	6.4
10.0 - 20.0	1,490	36.4	20,550	13,792	26.6	2,452	1,645	23.1	11.9
More than 20.0	700	17.1	42,526	60,752	55.0	7,261	10,373	68.4	17.1
All	4,090	100.0	77,288	18,897	100.0	10,618	2,596	100.0	13.7
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	5,820	76.2	38,742	6,657	46.5	0	0	n/a	0.0
10.0 - 20.0	1,210	15.8	16,256	13,435	19.5	0	0	n/a	0.0
More than 20.0	610	8.0	28,239	46,293	33.9	0	0	n/a	0.0
All	7,640	100.0	83,237	10,895	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.