

**Table T05-0123**  
**Current-Law 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 current 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  | 21,650  | 50.6             | 30,545              | 1,411                  | 16.7             | 497                 | 23                     | 2.6              | 1.6                           |
| 2.0 - 3.5  | 10,680  | 25.0             | 27,895              | 2,612                  | 15.3             | 2,387               | 223                    | 12.3             | 8.6                           |
| 3.5 - 5.0  | 3,530   | 8.3              | 14,561              | 4,125                  | 8.0              | 1,270               | 360                    | 6.6              | 8.7                           |
| 5.0 - 10.0   | 4,270   | 10.0             | 29,540              | 6,918                  | 16.2             | 3,450               | 808                    | 17.8             | 11.7                          |
| 10.0 - 20.0  | 1,680   | 3.9              | 23,006              | 13,694                 | 12.6             | 3,435               | 2,045                  | 17.7             | 14.9                          |
| More than 20.0                                     | 960     | 2.2              | 57,152              | 59,533                 | 31.3             | 8,328               | 8,675                  | 43.0             | 14.6                          |
| All  | 42,770  | 100.0            | 182,699             | 4,272                  | 100.0            | 19,366              | 453                    | 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  | 4,190   | 28.0             | 6,570               | 1,568                  | 6.6              | 497                 | 119                    | 2.6              | 7.6                           |
| 2.0 - 3.5  | 5,050   | 33.7             | 13,392              | 2,652                  | 13.4             | 2,387               | 473                    | 12.3             | 17.8                          |
| 3.5 - 5.0  | 1,630   | 10.9             | 6,676               | 4,096                  | 6.7              | 1,270               | 779                    | 6.6              | 19.0                          |
| 5.0 - 10.0   | 2,370   | 15.8             | 16,646              | 7,024                  | 16.6             | 3,450               | 1,456                  | 17.8             | 20.7                          |
| 10.0 - 20.0  | 1,090   | 7.3              | 15,303              | 14,040                 | 15.3             | 3,435               | 3,152                  | 17.7             | 22.4                          |
| More than 20.0                                     | 650     | 4.3              | 41,596              | 63,994                 | 41.5             | 8,328               | 12,812                 | 43.0             | 20.0                          |
| All  | 14,970  | 100.0            | 100,183             | 6,692                  | 100.0            | 19,366              | 1,294                  | 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  | 17,460  | 62.8             | 23,975              | 1,373                  | 29.1             | 0                   | 0                      | n/a              | 0.0                           |
| 2.0 - 3.5  | 5,630   | 20.3             | 14,503              | 2,576                  | 17.6             | 0                   | 0                      | n/a              | 0.0                           |
| 3.5 - 5.0  | 1,900   | 6.8              | 7,885               | 4,150                  | 9.6              | 0                   | 0                      | n/a              | 0.0                           |
| 5.0 - 10.0   | 1,910   | 6.9              | 12,895              | 6,751                  | 15.6             | 0                   | 0                      | n/a              | 0.0                           |
| 10.0 - 20.0  | 590     | 2.1              | 7,703               | 13,056                 | 9.3              | 0                   | 0                      | n/a              | 0.0                           |
| More than 20.0                                     | 310     | 1.1              | 15,555              | 50,179                 | 18.9             | 0                   | 0                      | n/a              | 0.0                           |
| All  | 27,800  | 100.0            | 82,516              | 2,968                  | 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.

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