

Table T05-0143
\$3.5 Million Exemption Indexed for Inflation After 2010 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	7,890	40.2	33,474	4,243	17.3	181	23	3.4	0.5
5.0 - 10.0	7,720	39.3	52,954	6,859	27.3	908	118	17.1	1.7
10.0 - 20.0	2,700	13.8	36,806	13,632	19.0	1,271	471	23.9	3.5
More than 20.0	1,300	6.6	70,765	54,435	36.5	2,954	2,272	55.6	4.2
All	19,620	100.0	194,000	9,888	100.0	5,314	271	100.0	2.7
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	1,710	23.3	7,834	4,581	7.8	181	106	3.4	2.3
5.0 - 10.0	3,320	45.2	23,859	7,186	23.8	908	274	17.1	3.8
10.0 - 20.0	1,530	20.8	20,842	13,622	20.8	1,271	831	23.9	6.1
More than 20.0	780	10.6	47,904	61,416	47.7	2,954	3,787	55.6	6.2
All	7,350	100.0	100,439	13,665	100.0	5,314	723	100.0	5.3
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	6,180	50.3	25,641	4,149	27.4	0	0	n/a	0.0
5.0 - 10.0	4,400	35.8	29,095	6,613	31.1	0	0	n/a	0.0
10.0 - 20.0	1,170	9.5	15,965	13,645	17.1	0	0	n/a	0.0
More than 20.0	520	4.2	22,861	43,963	24.4	0	0	n/a	0.0
All	12,280	100.0	93,561	7,619	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.