

**Table T05-0147**  
**\$3.5 Million Exemption Indexed for Inflation After 2010 and 20 Percent Rate:**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

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	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	241	31	3.3	0.7
5.0 - 10.0	7,720	39.3	52,954	6,859	27.3	1,230	159	16.8	2.3
10.0 - 20.0	2,700	13.8	36,806	13,632	19.0	1,749	648	23.9	4.8
More than 20.0	1,300	6.6	70,765	54,435	36.5	4,102	3,155	56.0	5.8
All	19,620	100.0	194,000	9,888	100.0	7,323	373	100.0	3.8
<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	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	22.8	7,834	4,581	7.6	241	141	3.3	3.1
5.0 - 10.0	3,380	45.1	24,281	7,184	23.6	1,230	364	16.8	5.1
10.0 - 20.0	1,590	21.2	21,749	13,678	21.1	1,749	1,100	23.9	8.0
More than 20.0	810	10.8	49,058	60,565	47.7	4,102	5,064	56.0	8.4
All	7,500	100.0	102,921	13,723	100.0	7,323	976	100.0	7.1
<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	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	51.0	25,641	4,149	28.2	0	0	n/a	0.0
5.0 - 10.0	4,340	35.8	28,673	6,607	31.5	0	0	n/a	0.0
10.0 - 20.0	1,110	9.2	15,058	13,566	16.5	0	0	n/a	0.0
More than 20.0	490	4.0	21,707	44,301	23.8	0	0	n/a	0.0
All	12,120	100.0	91,079	7,515	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.