

Table T05-0150
\$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, 2011¹
Returns with any Farm or Business Assets

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	3,280	32.2	13,674	4,169	11.1	27	8	0.6	0.2
5.0 - 10.0	4,270	41.9	29,540	6,918	23.9	468	110	10.1	1.6
10.0 - 20.0	1,680	16.5	23,006	13,694	18.6	899	535	19.4	3.9
More than 20.0	960	9.4	57,152	59,533	46.3	3,229	3,364	69.8	5.7
All	10,190	100.0	123,372	12,107	100.0	4,623	454	100.0	3.7
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	290	9.0	1,271	4,383	2.0	27	94	0.6	2.1
5.0 - 10.0	1,480	46.0	10,915	7,375	17.2	468	316	10.1	4.3
10.0 - 20.0	870	27.0	12,017	13,813	19.0	899	1,033	19.4	7.5
More than 20.0	570	17.7	39,127	68,645	61.8	3,229	5,665	69.8	8.3
All	3,220	100.0	63,331	19,668	100.0	4,623	1,436	100.0	7.3
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	2,990	42.8	12,403	4,148	20.7	0	0	n/a	0.0
5.0 - 10.0	2,790	40.0	18,626	6,676	31.0	0	0	n/a	0.0
10.0 - 20.0	810	11.6	10,989	13,567	18.3	0	0	n/a	0.0
More than 20.0	390	5.6	18,024	46,216	30.0	0	0	n/a	0.0
All	6,980	100.0	60,042	8,602	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.