

Table T06-0170
H.R. 5638 As Amended and Passed by The House, The Permanent Estate Tax Relief Act of 2006
Assuming Current Law 20 Percent Capital Gains 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	7,450	65.0	51,568	6,922	32.4	563	76	6.2	1.1
10.0 - 20.0	2,700	23.6	36,806	13,632	23.1	1,445	535	16.0	3.9
More than 20.0	1,300	11.3	70,765	54,435	44.5	7,027	5,405	77.8	9.9
All	11,460	100.0	159,140	13,887	100.0	9,035	788	100.0	5.7
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	2,020	48.2	15,187	7,518	19.7	563	279	6.2	3.7
10.0 - 20.0	1,510	36.0	20,614	13,652	26.7	1,445	957	16.0	7.0
More than 20.0	660	15.8	41,295	62,568	53.6	7,027	10,647	77.8	17.0
All	4,190	100.0	77,097	18,400	100.0	9,035	2,156	100.0	11.7
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	5,430	74.7	36,381	6,700	44.3	0	0	n/a	0.0
10.0 - 20.0	1,190	16.4	16,192	13,607	19.7	0	0	n/a	0.0
More than 20.0	650	8.9	29,470	45,338	35.9	0	0	n/a	0.0
All	7,270	100.0	82,043	11,285	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 include: \$5 million effective exemption, indexed for inflation after 2010; statutory rate of 20 percent on taxable estate between \$5 million and \$25 million and 40 percent on taxable estate greater than \$25 million; repeal the state death tax credit (and do not allow a deduction for state estate taxes paid); repeal the 5-percent surtax.

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