

Table T06-0178
H.R. 5638 As Amended and Passed by The House, The Permanent Estate Tax Relief Act of 2006
Assuming 15 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	415	56	6.3	0.8
10.0 - 20.0	2,700	23.6	36,806	13,632	23.1	1,047	388	15.8	2.8
More than 20.0	1,300	11.3	70,765	54,435	44.5	5,150	3,961	77.9	7.3
All	11,460	100.0	159,140	13,887	100.0	6,611	577	100.0	4.2
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	2,000	48.4	15,057	7,529	19.9	415	207	6.3	2.8
10.0 - 20.0	1,500	36.3	20,418	13,612	26.9	1,047	698	15.8	5.1
More than 20.0	640	15.5	40,373	63,083	53.2	5,150	8,047	77.9	12.8
All	4,130	100.0	75,848	18,365	100.0	6,611	1,601	100.0	8.7
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	5,450	74.5	36,511	6,699	43.8	0	0	n/a	0.0
10.0 - 20.0	1,210	16.5	16,389	13,544	19.7	0	0	n/a	0.0
More than 20.0	670	9.2	30,392	45,361	36.5	0	0	n/a	0.0
All	7,320	100.0	83,292	11,379	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 15 percent on taxable estate between \$5 million and \$25 million and 30 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.