

Click on PDF or Excel link to see additional breakdowns for farms and businesses.

Table T11-0159
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹

Size of Gross Estate (millions of 2011 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	3,470	3.0	3,523	1,015	1.0	42	12	0.1	1.2
1.0 - 2.0	71,770	62.6	101,167	1,410	28.6	3,137	44	7.7	3.1
2.0 - 3.5	22,740	19.8	60,586	2,664	17.1	6,637	292	16.4	11.0
3.5 - 5.0	6,710	5.9	28,507	4,248	8.1	3,600	536	8.9	12.6
5.0 - 10.0	6,460	5.6	44,654	6,917	12.6	7,237	1,121	17.9	16.2
10.0 - 20.0	2,220	1.9	31,072	13,990	8.8	6,143	2,766	15.2	19.8
More than 20.0	1,270	1.1	83,963	66,269	23.8	13,733	10,839	33.9	16.4
All	114,640	100.0	353,472	3,083	100.0	40,529	354	100.0	11.5
TAXABLE RETURNS									
Less than 1.0	740	1.4	751	1,020	0.3	42	56	0.1	5.5
1.0 - 2.0	27,920	53.2	41,711	1,494	19.4	3,137	112	7.7	7.5
2.0 - 3.5	13,550	25.8	36,165	2,668	16.8	6,637	490	16.4	18.4
3.5 - 5.0	3,760	7.2	15,956	4,239	7.4	3,600	956	8.9	22.6
5.0 - 10.0	3,960	7.6	27,460	6,931	12.7	7,237	1,827	17.9	26.4
10.0 - 20.0	1,510	2.9	21,298	14,151	9.9	6,143	4,082	15.2	28.8
More than 20.0	1,030	2.0	72,136	70,308	33.5	13,733	13,385	33.9	19.0
All	52,470	100.0	215,476	4,107	100.0	40,529	772	100.0	18.8
NON-TAXABLE RETURNS									
Less than 1.0	2,740	4.4	2,773	1,013	2.0	0	0	n/a	0.0
1.0 - 2.0	43,850	70.5	59,456	1,356	43.1	0	0	n/a	0.0
2.0 - 3.5	9,190	14.8	24,422	2,657	17.7	0	0	n/a	0.0
3.5 - 5.0	2,950	4.7	12,551	4,259	9.1	0	0	n/a	0.0
5.0 - 10.0	2,490	4.0	17,194	6,894	12.5	0	0	n/a	0.0
10.0 - 20.0	720	1.2	9,774	13,669	7.1	0	0	n/a	0.0
More than 20.0	240	0.4	11,827	49,075	8.6	0	0	n/a	0.0
All	62,170	100.0	137,996	2,220	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax under current law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. Numbers of returns have been rounded to the nearest multiple of ten.

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

Table T11-0159
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2011 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
Less than 1.0	160	2.2	162	1,019	1.2	0	0	0.0	0.0
1.0 - 2.0	5,390	73.6	7,658	1,420	55.7	226	42	35.2	3.0
2.0 - 3.5	1,300	17.7	3,694	2,848	26.9	204	157	31.6	5.5
3.5 - 5.0	340	4.6	1,352	4,000	9.8	119	353	18.5	8.8
5.0 - 10.0	140	1.9	889	6,441	6.5	95	687	14.7	10.7
All	7,320	100.0	13,755	1,878	100.0	644	88	100.0	4.7
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	2,280	72.6	3,408	1,492	53.6	226	99	35.2	6.6
2.0 - 3.5	600	19.2	1,783	2,957	28.1	204	338	31.6	11.4
3.5 - 5.0	200	6.3	763	3,874	12.0	119	605	18.5	15.6
5.0 - 10.0	60	1.9	402	6,583	6.3	95	1,555	14.7	23.6
All	3,140	100.0	6,356	2,022	100.0	644	205	100.0	10.1
NON-TAXABLE RETURNS									
Less than 1.0	160	3.8	162	1,019	2.2	0	0	n/a	0.0
1.0 - 2.0	3,110	74.4	4,250	1,367	57.4	0	0	n/a	0.0
2.0 - 3.5	690	16.6	1,911	2,753	25.8	0	0	n/a	0.0
3.5 - 5.0	140	3.4	589	4,176	8.0	0	0	n/a	0.0
5.0 - 10.0	80	1.8	487	6,328	6.6	0	0	n/a	0.0
All	4,180	100.0	7,399	1,770	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax under current law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. Numbers of returns have been rounded to the nearest multiple of ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets total no more than \$5 million.

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

Table T11-0159
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Farms and Businesses²

Size of Gross Estate (millions of 2011 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
Less than 1.0	160	2.1	162	1,019	0.7	0	0	0.0	0.0
1.0 - 2.0	5,390	71.3	7,658	1,420	31.4	226	42	11.3	3.0
2.0 - 3.5	1,300	17.2	3,694	2,848	15.2	204	157	10.2	5.5
3.5 - 5.0	340	4.5	1,352	4,000	5.5	119	353	5.9	8.8
5.0 - 10.0	180	2.4	1,276	6,971	5.2	122	669	6.1	9.6
10.0 - 20.0	80	1.0	1,094	14,031	4.5	154	1,970	7.7	14.0
More than 20.0	110	1.5	9,142	80,905	37.5	1,179	10,436	58.8	12.9
All	7,560	100.0	24,379	3,225	100.0	2,005	265	100.0	8.2
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	2,280	69.6	3,408	1,492	23.2	226	99	11.3	6.6
2.0 - 3.5	600	18.4	1,783	2,957	12.1	204	338	10.2	11.4
3.5 - 5.0	200	6.0	763	3,874	5.2	119	605	5.9	15.6
5.0 - 10.0	80	2.3	539	6,997	3.7	122	1,589	6.1	22.7
10.0 - 20.0	40	1.2	580	14,506	3.9	154	3,841	7.7	26.5
More than 20.0	80	2.5	7,637	93,129	51.9	1,179	14,381	58.8	15.4
All	3,280	100.0	14,710	4,482	100.0	2,005	611	100.0	13.6
NON-TAXABLE RETURNS									
Less than 1.0	160	3.7	162	1,019	1.7	0	0	n/a	0.0
1.0 - 2.0	3,110	72.7	4,250	1,367	44.0	0	0	n/a	0.0
2.0 - 3.5	690	16.2	1,911	2,753	19.8	0	0	n/a	0.0
3.5 - 5.0	140	3.3	589	4,176	6.1	0	0	n/a	0.0
5.0 - 10.0	110	2.5	737	6,952	7.6	0	0	n/a	0.0
10.0 - 20.0	40	0.9	514	13,531	5.3	0	0	n/a	0.0
More than 20.0	30	0.7	1,506	47,054	15.6	0	0	n/a	0.0
All	4,280	100.0	9,668	2,260	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax under current law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. Numbers of returns have been rounded to the nearest multiple of ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate.

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

Table T11-0159
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of 2011 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	900	2.5	907	1,010	0.5	2	2	0.0	0.2
1.0 - 2.0	19,060	52.5	26,856	1,409	15.9	642	34	3.1	2.4
2.0 - 3.5	8,220	22.7	22,202	2,701	13.2	1,888	230	9.1	8.5
3.5 - 5.0	2,710	7.5	11,448	4,221	6.8	1,081	399	5.2	9.4
5.0 - 10.0	3,150	8.7	21,826	6,920	12.9	3,057	969	14.7	14.0
10.0 - 20.0	1,280	3.5	17,735	13,855	10.5	3,129	2,444	15.0	17.6
More than 20.0	950	2.6	67,856	71,202	40.2	11,003	11,546	52.9	16.2
All	36,280	100.0	168,830	4,654	100.0	20,802	573	100.0	12.3
TAXABLE RETURNS									
Less than 1.0	30	0.2	33	1,003	0.0	2	50	0.0	5.0
1.0 - 2.0	6,200	40.7	9,302	1,500	8.6	642	104	3.1	6.9
2.0 - 3.5	4,350	28.5	11,821	2,717	10.9	1,888	434	9.1	16.0
3.5 - 5.0	1,360	8.9	5,637	4,157	5.2	1,081	797	5.2	19.2
5.0 - 10.0	1,730	11.4	12,061	6,964	11.1	3,057	1,765	14.7	25.3
10.0 - 20.0	810	5.3	11,213	13,929	10.3	3,129	3,887	15.0	27.9
More than 20.0	770	5.0	58,411	75,958	53.8	11,003	14,308	52.9	18.8
All	15,250	100.0	108,478	7,115	100.0	20,802	1,364	100.0	19.2
NON-TAXABLE RETURNS									
Less than 1.0	870	4.1	874	1,010	1.4	0	0	n/a	0.0
1.0 - 2.0	12,860	61.1	17,554	1,365	29.1	0	0	n/a	0.0
2.0 - 3.5	3,870	18.4	10,381	2,682	17.2	0	0	n/a	0.0
3.5 - 5.0	1,360	6.4	5,811	4,285	9.6	0	0	n/a	0.0
5.0 - 10.0	1,420	6.8	9,765	6,867	16.2	0	0	n/a	0.0
10.0 - 20.0	480	2.3	6,522	13,731	10.8	0	0	n/a	0.0
More than 20.0	180	0.9	9,444	51,328	15.6	0	0	n/a	0.0
All	21,030	100.0	60,351	2,870	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax under current law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. Numbers of returns have been rounded to the nearest multiple of ten.

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