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**Table T16-0277**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**

Size of Gross Estate (millions of 2016 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	7,000	63.5	51,690	7,390	26.6	1,840	260	9.3	3.6
10.0 - 20.0	2,440	22.2	34,010	13,920	17.5	3,570	1,460	18.2	10.5
More than 20.0	1,580	14.3	108,310	68,500	55.8	14,270	9,020	72.5	13.2
<b>All</b>	<b>11,020</b>	<b>100.0</b>	<b>194,010</b>	<b>17,610</b>	<b>100.0</b>	<b>19,680</b>	<b>1,790</b>	<b>100.0</b>	<b>10.1</b>
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	2,620	50.4	20,890	7,980	18.0	1,840	700	9.3	8.8
10.0 - 20.0	1,530	29.4	21,390	14,030	18.4	3,570	2,340	18.2	16.7
More than 20.0	1,050	20.2	73,740	70,250	63.6	14,270	13,590	72.5	19.4
<b>All</b>	<b>5,190</b>	<b>100.0</b>	<b>116,030</b>	<b>22,350</b>	<b>100.0</b>	<b>19,680</b>	<b>3,790</b>	<b>100.0</b>	<b>17.0</b>
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	4,380	75.1	30,800	7,030	39.5	0	0	n/a	0.0
10.0 - 20.0	920	15.7	12,610	13,750	16.2	0	0	n/a	0.0
More than 20.0	530	9.1	34,570	65,040	44.3	0	0	n/a	0.0
<b>All</b>	<b>5,830</b>	<b>100.0</b>	<b>77,980</b>	<b>13,380</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2016 has a \$5.45 million exemption and a 40 percent rate. 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 T16-0277**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2016 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	270	100	1,880	6,930	100	20	80	100	1.1
All	270	100	1,880	6,930	100	20	80	100	1.1
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	50	100	350	7,040	100	20	420	100	5.9
All	50	100	350	7,040	100	20	420	100	5.9
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	220	100	1,530	6,910	100	0	0	n/a	0.0
All	220	100	1,530	6,910	100	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2016 has a \$5.45 million exemption and a 40 percent rate. 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 T16-0277**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of 2016 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	580	57.9	4,560	7,830	20.4	160	270	7.6	3.4
10.0 - 20.0	210	21.0	3,080	14,600	13.8	100	470	4.8	3.2
More than 20.0	210	21.2	14,670	69,030	65.8	1,790	8,430	87.6	12.2
All	1,010	100.0	22,300	22,190	100.0	2,040	2,030	100.0	9.2
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	190	51.6	1,650	8,550	13.2	160	810	7.6	9.4
10.0 - 20.0	50	13.6	870	16,810	7.0	100	1,910	4.8	11.4
More than 20.0	130	34.5	9,950	76,850	79.8	1,790	13,830	87.6	18.0
All	370	100.0	12,460	33,340	100.0	2,040	5,470	100.0	16.4
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	390	61.6	2,910	7,480	29.5	0	0	n/a	0.0
10.0 - 20.0	160	25.2	2,210	13,890	22.5	0	0	n/a	0.0
More than 20.0	80	13.2	4,720	56,840	48.0	0	0	n/a	0.0
All	630	100.0	9,840	15,590	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2016 has a \$5.45 million exemption and a 40 percent rate. 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 T16-0277**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**  
**Returns with Any Farm or Business Assets**

Size of Gross Estate (millions of 2016 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,340	58.4	25,110	7,520	20.3	690	210	5.5	2.7
10.0 - 20.0	1,390	24.3	19,860	14,320	16.1	2,090	1,510	16.9	10.5
More than 20.0	990	17.3	78,770	79,490	63.7	9,620	9,710	77.6	12.2
All	5,720	100.0	123,740	21,650	100.0	12,390	2,170	100.0	10.0
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	890	39.2	7,270	8,150	10.4	690	770	5.5	9.4
10.0 - 20.0	810	35.5	11,840	14,660	16.9	2,090	2,590	16.9	17.6
More than 20.0	580	25.3	50,860	88,420	72.7	9,620	16,720	77.6	18.9
All	2,280	100.0	69,970	30,760	100.0	12,390	5,450	100.0	17.7
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,450	71.1	17,840	7,300	33.2	0	0	n/a	0.0
10.0 - 20.0	580	16.9	8,020	13,840	14.9	0	0	n/a	0.0
More than 20.0	420	12.1	27,910	67,130	51.9	0	0	n/a	0.0
All	3,440	100.0	53,780	15,630	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2016 has a \$5.45 million exemption and a 40 percent rate. 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.