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Table T16-0278
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹

Size of Gross Estate (millions of 2016 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	6,880	60.8	62,330	9,060	25.2	1,990	290	7.7	3.2
10.0 - 20.0	2,800	24.8	47,010	16,770	19.0	5,290	1,890	20.4	11.3
More than 20.0	1,630	14.4	137,750	84,290	55.8	18,630	11,400	71.9	13.5
All	11,320	100.0	247,090	21,840	100.0	25,910	2,290	100.0	10.5
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	2,740	48.4	26,310	9,600	17.3	1,990	730	7.7	7.6
10.0 - 20.0	1,820	32.2	30,750	16,860	20.2	5,290	2,900	20.4	17.2
More than 20.0	1,090	19.3	95,360	87,180	62.6	18,630	17,030	71.9	19.5
All	5,660	100.0	152,410	26,950	100.0	25,910	4,580	100.0	17.0
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
the nearest multiple of ten.	4,140	73.1	36,030	8,700	38.1	0	0	n/a	0.0
10.0 - 20.0	980	17.3	16,260	16,590	17.2	0	0	n/a	0.0
More than 20.0	540	9.5	42,400	78,460	44.8	0	0	n/a	0.0
All	5,660	100.0	94,680	16,730	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 2025; 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 T16-0278
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2016 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	240	100	1,950	8,150	100	30	130	100	1.6
All	240	100	1,950	8,150	100	30	130	100	1.6
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	50	100	450	8,980	100	30	610	100	6.8
All	50	100	450	8,980	100	30	610	100	6.8
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	190	100	1,500	7,930	100	0	0	n/a	0.0
All	190	100	1,500	7,930	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 2025; 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 T16-0278
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Farms and Businesses²

Size of Gross Estate (millions of 2016 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	500	52.5	4,700	9,450	17.2	160	310	5.9	3.3
10.0 - 20.0	230	24.3	3,970	17,280	14.5	150	660	5.8	3.8
More than 20.0	220	23.3	18,690	84,540	68.3	2,330	10,550	88.3	12.5
All	950	100.0	27,360	28,850	100.0	2,640	2,780	100.0	9.6
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	160	42.7	1,670	10,340	10.5	160	970	5.9	9.4
10.0 - 20.0	80	20.4	1,330	17,270	8.4	150	1,980	5.8	11.4
More than 20.0	140	36.6	12,870	92,940	81.1	2,330	16,840	88.3	18.1
All	380	100.0	15,870	42,090	100.0	2,640	7,000	100.0	16.6
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
to the nearest multiple of ten.	340	58.8	3,030	9,030	26.4	0	0	n/a	0.0
10.0 - 20.0	150	26.6	2,630	17,280	22.9	0	0	n/a	0.0
More than 20.0	80	14.5	5,820	70,460	50.7	0	0	n/a	0.0
All	570	100.0	11,490	20,110	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 2025; 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 T16-0278
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2016 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,120	54.0	28,560	9,170	18.3	520	170	3.2	1.8
10.0 - 20.0	1,640	28.4	27,940	17,070	17.9	3,230	1,970	19.8	11.6
More than 20.0	1,020	17.7	99,890	97,930	63.9	12,540	12,290	77.0	12.6
All	5,770	100.0	156,390	27,090	100.0	16,280	2,820	100.0	10.4
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	770	32.2	7,320	9,500	8.1	520	670	3.2	7.1
10.0 - 20.0	1,030	42.9	17,830	17,330	19.6	3,230	3,140	19.8	18.1
More than 20.0	600	25.0	65,770	109,830	72.3	12,540	20,940	77.0	19.1
All	2,400	100.0	90,910	37,910	100.0	16,280	6,790	100.0	17.9
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
to the nearest multiple of ten.	2,350	69.5	21,240	9,060	32.4	0	0	n/a	0.0
10.0 - 20.0	610	18.0	10,120	16,630	15.5	0	0	n/a	0.0
More than 20.0	420	12.5	34,120	81,010	52.1	0	0	n/a	0.0
All	3,370	100.0	65,480	19,410	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 2025; 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.