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Table T16-0279

2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹

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	9,320	42.8	38,780	4,160	16.1	770	80	2.7	2.0
5.0 - 10.0	8,420	38.7	59,210	7,030	24.6	5,680	670	19.5	9.6
10.0 - 20.0	2,440	11.2	34,010	13,920	14.2	5,450	2,230	18.8	16.0
More than 20.0	1,580	7.3	108,310	68,500	45.1	17,150	10,850	59.0	15.8
All	21,760	100.0	240,300	11,040	100.0	29,060	1,340	100.0	12.1
Taxable Returns									
Less than 5.0	2,530	24.7	11,120	4,400	7.5	770	300	2.7	6.9
5.0 - 10.0	5,040	49.1	35,860	7,120	24.1	5,680	1,130	19.5	15.8
10.0 - 20.0	1,590	15.5	22,250	13,980	14.9	5,450	3,430	18.8	24.5
More than 20.0	1,100	10.7	79,890	72,930	53.6	17,150	15,660	59.0	21.5
All	10,260	100.0	149,130	14,540	100.0	29,060	2,830	100.0	19.5
Non-Taxable Returns									
Less than 5.0	6,790	59.0	27,660	4,080	30.3	0	0	n/a	0.0
5.0 - 10.0	3,380	29.4	23,340	6,900	25.6	0	0	n/a	0.0
10.0 - 20.0	850	7.4	11,760	13,830	12.9	0	0	n/a	0.0
More than 20.0	490	4.2	28,420	58,510	31.2	0	0	n/a	0.0
All	11,500	100.0	91,180	7,930	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 2009 law with unindexed \$3.5 million exemption and a 45 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 T16-0279
2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹
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	500	58.4	2,050	4,110	46.8	30	50	24.3	1.3
5.0 and above	360	41.7	2,330	6,550	53.2	80	230	75.8	3.6
All	860	100.0	4,390	5,120	100.0	110	130	100.0	2.5
Taxable Returns									
Less than 5.0	90	51.5	390	4,420	41.6	30	300	24.3	6.8
5.0 and above	80	48.5	550	6,640	58.4	80	1,000	75.8	15.1
All	170	100.0	940	5,490	100.0	110	640	100.0	11.6
Non-Taxable Returns									
Less than 5.0	410	60.0	1,660	4,040	48.2	0	0	n/a	0.0
5.0 and above	270	40.0	1,790	6,520	51.8	0	0	n/a	0.0
All	690	100.0	3,450	5,030	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 2009 law with unindexed \$3.5 million exemption and a 45 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 T16-0279
2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹
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	500	31.3	2,050	4,110	8.3	30	50	1.0	1.3
5.0 - 10.0	680	42.2	5,050	7,490	20.3	390	570	14.1	7.6
10.0 - 20.0	210	13.2	3,080	14,600	12.4	170	810	6.2	5.5
More than 20.0	210	13.3	14,670	69,030	59.0	2,160	10,160	78.7	14.7
All	1,600	100.0	24,860	15,550	100.0	2,740	1,720	100.0	11.0
Taxable Returns									
Less than 5.0	90	15.8	390	4,420	2.7	30	300	1.0	6.8
5.0 - 10.0	260	46.6	2,060	7,930	14.4	390	1,480	14.1	18.7
10.0 - 20.0	70	13.1	1,160	15,890	8.1	170	2,340	6.2	14.7
More than 20.0	140	24.4	10,700	78,730	74.7	2,160	15,890	78.7	20.2
All	560	100.0	14,310	25,670	100.0	2,740	4,920	100.0	19.2
Non-Taxable Returns									
Less than 5.0	410	39.5	1,660	4,040	15.8	0	0	n/a	0.0
5.0 - 10.0	420	39.9	2,990	7,210	28.4	0	0	n/a	0.0
10.0 - 20.0	140	13.3	1,920	13,920	18.2	0	0	n/a	0.0
More than 20.0	80	7.4	3,970	51,830	37.7	0	0	n/a	0.0
All	1,040	100.0	10,540	10,130	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 2009 law with unindexed \$3.5 million exemption and a 45 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 T16-0279

2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹

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	3,070	31.8	12,820	4,180	9.1	140	50	0.8	1.1
5.0 - 10.0	4,200	43.6	29,650	7,050	21.0	2,140	510	12.7	7.2
10.0 - 20.0	1,390	14.4	19,860	14,320	14.1	3,110	2,250	18.5	15.7
More than 20.0	990	10.3	78,770	79,490	55.8	11,440	11,550	68.0	14.5
All	9,650	100.0	141,100	14,620	100.0	16,840	1,750	100.0	11.9
Taxable Returns									
Less than 5.0	490	12.2	2,160	4,380	2.5	140	290	0.8	6.6
5.0 - 10.0	2,090	51.5	14,620	7,010	17.2	2,140	1,030	12.7	14.6
10.0 - 20.0	860	21.2	12,490	14,560	14.7	3,110	3,630	18.5	24.9
More than 20.0	610	15.1	55,930	91,290	65.7	11,440	18,680	68.0	20.5
All	4,050	100.0	85,190	21,030	100.0	16,840	4,160	100.0	19.8
Non-Taxable Returns									
Less than 5.0	2,580	46.0	10,660	4,140	19.1	0	0	n/a	0.0
5.0 - 10.0	2,120	37.8	15,030	7,100	26.9	0	0	n/a	0.0
10.0 - 20.0	530	9.4	7,370	13,930	13.2	0	0	n/a	0.0
More than 20.0	380	6.7	22,850	60,380	40.9	0	0	n/a	0.0
All	5,600	100.0	55,910	9,980	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 2009 law with unindexed \$3.5 million exemption and a 45 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.