

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

Table T16-0281

2009 Law with 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 | 5,390 | 30.2 | 23,930 | 4,440 | 10.6 | 340 | 60 | 1.2 | 1.4 |
| 5.0 - 10.0 | 8,420 | 47.2 | 59,210 | 7,030 | 26.3 | 4,810 | 570 | 17.6 | 8.1 |
| 10.0 - 20.0 | 2,440 | 13.7 | 34,010 | 13,920 | 15.1 | 5,150 | 2,110 | 18.9 | 15.2 |
| More than 20.0 | 1,580 | 8.9 | 108,310 | 68,500 | 48.0 | 16,950 | 10,720 | 62.2 | 15.6 |
| All | 17,830 | 100.0 | 225,460 | 12,650 | 100.0 | 27,250 | 1,530 | 100.0 | 12.1 |
| Taxable Returns | | | | | | | | | |
| Less than 5.0 | 1,950 | 21.4 | 8,810 | 4,520 | 6.2 | 340 | 170 | 1.2 | 3.8 |
| 5.0 - 10.0 | 4,500 | 49.3 | 32,500 | 7,230 | 22.9 | 4,810 | 1,070 | 17.6 | 14.8 |
| 10.0 - 20.0 | 1,590 | 17.4 | 22,200 | 13,980 | 15.7 | 5,150 | 3,250 | 18.9 | 23.2 |
| More than 20.0 | 1,080 | 11.9 | 78,400 | 72,370 | 55.3 | 16,950 | 15,640 | 62.2 | 21.6 |
| All | 9,120 | 100.0 | 141,920 | 15,570 | 100.0 | 27,250 | 2,990 | 100.0 | 19.2 |
| Non-Taxable Returns | | | | | | | | | |
| Less than 5.0 | 3,440 | 39.4 | 15,120 | 4,400 | 18.1 | 0 | 0 | n/a | 0.0 |
| 5.0 - 10.0 | 3,930 | 45.0 | 26,710 | 6,800 | 32.0 | 0 | 0 | n/a | 0.0 |
| 10.0 - 20.0 | 850 | 9.8 | 11,800 | 13,820 | 14.1 | 0 | 0 | n/a | 0.0 |
| More than 20.0 | 500 | 5.7 | 29,910 | 60,080 | 35.8 | 0 | 0 | n/a | 0.0 |
| All | 8,710 | 100.0 | 83,540 | 9,590 | 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 2009 law with indexed \$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 T16-0281
2009 Law with 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 | 300 | 45.6 | 1,320 | 4,400 | 36.0 | 15 | 10 | 50.0 | 1.1 |
| 5.0 and above | 360 | 54.4 | 2,330 | 6,550 | 64.0 | 68 | 70 | 190.0 | 2.9 |
| All | 660 | 100.0 | 3,650 | 5,570 | 100.0 | 83 | 80 | 130.0 | 2.3 |
| Taxable Returns | | | | | | | | | |
| Less than 5.0 | 50 | 38.2 | 230 | 4,770 | 30.8 | 15 | 10 | 310.0 | 6.6 |
| 5.0 and above | 80 | 61.8 | 510 | 6,700 | 69.2 | 68 | 70 | 900.0 | 13.5 |
| All | 120 | 100.0 | 730 | 5,960 | 100.0 | 83 | 80 | 680.0 | 11.3 |
| Non-Taxable Returns | | | | | | | | | |
| Less than 5.0 | 250 | 47.3 | 1,090 | 4,330 | 37.4 | 0 | 0 | 0.0 | 0.0 |
| 5.0 and above | 280 | 52.7 | 1,830 | 6,510 | 62.6 | 0 | 0 | 0.0 | 0.0 |
| All | 530 | 100.0 | 2,920 | 5,480 | 100.0 | 0 | 0 | 0.0 | 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 indexed \$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 T16-0281

2009 Law with 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 | 300 | 21.4 | 1,320 | 4,400 | 5.5 | 10 | 50 | 0.6 | 1.1 |
| 5.0 - 10.0 | 680 | 48.3 | 5,050 | 7,490 | 21.0 | 340 | 500 | 12.8 | 6.7 |
| 10.0 - 20.0 | 210 | 15.1 | 3,080 | 14,600 | 12.8 | 160 | 740 | 5.9 | 5.1 |
| More than 20.0 | 210 | 15.2 | 14,670 | 69,030 | 60.8 | 2,130 | 10,040 | 80.7 | 14.5 |
| All | 1,400 | 100.0 | 24,120 | 17,260 | 100.0 | 2,640 | 1,890 | 100.0 | 11.0 |
| Taxable Returns | | | | | | | | | |
| Less than 5.0 | 50 | 9.5 | 230 | 4,770 | 1.6 | 10 | 310 | 0.6 | 6.6 |
| 5.0 - 10.0 | 240 | 48.7 | 1,940 | 8,050 | 14.1 | 340 | 1,400 | 12.8 | 17.4 |
| 10.0 - 20.0 | 70 | 14.7 | 1,150 | 15,920 | 8.4 | 160 | 2,160 | 5.9 | 13.6 |
| More than 20.0 | 130 | 27.1 | 10,470 | 78,250 | 75.9 | 2,130 | 15,930 | 80.7 | 20.4 |
| All | 500 | 100.0 | 13,800 | 27,880 | 100.0 | 2,640 | 5,340 | 100.0 | 19.2 |
| Non-Taxable Returns | | | | | | | | | |
| Less than 5.0 | 250 | 27.9 | 1,090 | 4,330 | 10.6 | 0 | 0 | n/a | 0.0 |
| 5.0 - 10.0 | 430 | 48.1 | 3,110 | 7,170 | 30.1 | 0 | 0 | n/a | 0.0 |
| 10.0 - 20.0 | 140 | 15.3 | 1,920 | 13,910 | 18.7 | 0 | 0 | n/a | 0.0 |
| More than 20.0 | 80 | 8.8 | 4,200 | 53,340 | 40.7 | 0 | 0 | n/a | 0.0 |
| All | 900 | 100.0 | 10,320 | 11,440 | 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 indexed \$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 T16-0281

2009 Law with 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 | 2,000 | 23.3 | 8,840 | 4,430 | 6.4 | 60 | 30 | 0.4 | 0.7 |
| 5.0 - 10.0 | 4,200 | 49.0 | 29,650 | 7,050 | 21.6 | 1,760 | 420 | 10.9 | 5.9 |
| 10.0 - 20.0 | 1,390 | 16.2 | 19,860 | 14,320 | 14.5 | 2,950 | 2,130 | 18.3 | 14.9 |
| More than 20.0 | 990 | 11.6 | 78,770 | 79,490 | 57.5 | 11,330 | 11,430 | 70.4 | 14.4 |
| All | 8,580 | 100.0 | 137,120 | 15,980 | 100.0 | 16,110 | 1,880 | 100.0 | 11.7 |
| Taxable Returns | | | | | | | | | |
| Less than 5.0 | 360 | 9.5 | 1,620 | 4,530 | 2.0 | 60 | 170 | 0.4 | 3.8 |
| 5.0 - 10.0 | 1,920 | 51.4 | 13,450 | 7,000 | 16.4 | 1,760 | 920 | 10.9 | 13.1 |
| 10.0 - 20.0 | 860 | 22.9 | 12,470 | 14,560 | 15.2 | 2,950 | 3,450 | 18.3 | 23.7 |
| More than 20.0 | 600 | 16.1 | 54,600 | 90,690 | 66.5 | 11,330 | 18,820 | 70.4 | 20.8 |
| All | 3,740 | 100.0 | 82,140 | 21,990 | 100.0 | 16,110 | 4,310 | 100.0 | 19.6 |
| Non-Taxable Returns | | | | | | | | | |
| Less than 5.0 | 1,640 | 33.8 | 7,220 | 4,400 | 13.1 | 0 | 0 | n/a | 0.0 |
| 5.0 - 10.0 | 2,280 | 47.1 | 16,190 | 7,090 | 29.5 | 0 | 0 | n/a | 0.0 |
| 10.0 - 20.0 | 530 | 11.0 | 7,390 | 13,930 | 13.4 | 0 | 0 | n/a | 0.0 |
| More than 20.0 | 390 | 8.0 | 24,170 | 62,160 | 44.0 | 0 | 0 | n/a | 0.0 |
| All | 4,840 | 100.0 | 54,980 | 11,360 | 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 indexed \$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.