

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

Table T16-0282

2009 Law with Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025<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	7,260	36.7	38,390	5,290	13.4	540	70	1.6	1.4
5.0 - 10.0	8,220	41.5	69,990	8,510	24.4	5,560	680	16.0	7.9
10.0 - 20.0	2,710	13.7	45,120	16,620	15.7	7,230	2,660	20.9	16.0
More than 20.0	1,600	8.1	133,190	83,480	46.5	21,330	13,370	61.5	16.0
All	19,790	100.0	286,680	14,490	100.0	34,660	1,750	100.0	12.1
<b>Taxable Returns</b>									
Less than 5.0	2,120	22.6	11,770	5,550	6.6	540	260	1.6	4.6
5.0 - 10.0	4,340	46.2	38,070	8,770	21.4	5,560	1,280	16.0	14.6
10.0 - 20.0	1,830	19.5	30,460	16,630	17.1	7,230	3,950	20.9	23.7
More than 20.0	1,100	11.7	97,590	88,500	54.9	21,330	19,340	61.5	21.9
All	9,400	100.0	177,890	18,930	100.0	34,660	3,690	100.0	19.5
<b>Non-Taxable Returns</b>									
Less than 5.0	5,130	49.4	26,620	5,190	24.5	0	0	n/a	0.0
5.0 - 10.0	3,880	37.4	31,920	8,220	29.3	0	0	n/a	0.0
10.0 - 20.0	880	8.5	14,650	16,600	13.5	0	0	n/a	0.0
More than 20.0	490	4.7	35,600	72,250	32.7	0	0	n/a	0.0
All	10,390	100.0	108,790	10,470	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 2009 law with an 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 T16-0282**  
**2009 Law with Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025<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	300	48.1	1,590	5,320	39.3	20	60	16.7	1.1
5.0 and above	320	51.9	2,470	7,600	60.7	90	280	83.3	3.6
All	620	100.0	4,060	6,510	100.0	110	170	100.0	2.6
<b>Taxable Returns</b>									
Less than 5.0	40	34.5	240	5,810	27.4	20	430	16.7	7.5
5.0 and above	80	65.5	640	8,210	72.6	90	1,150	83.3	14.0
All	120	100.0	880	7,380	100.0	110	900	100.0	12.2
<b>Non-Taxable Returns</b>									
Less than 5.0	260	51.1	1,350	5,240	42.6	0	0	n/a	0.0
5.0 and above	250	48.9	1,830	7,410	57.4	0	0	n/a	0.0
All	510	100.0	3,180	6,300	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 2009 law with an 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 T16-0282

**2009 Law with Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025<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	300	22.3	1,590	5,320	5.5	20	60	0.5	1.1
5.0 - 10.0	630	46.8	5,670	8,990	19.6	420	670	12.9	7.5
10.0 - 20.0	200	14.9	3,570	17,870	12.4	190	940	5.7	5.2
More than 20.0	220	16.0	18,030	83,890	62.5	2,660	12,400	80.9	14.8
All	1,350	100.0	28,860	21,470	100.0	3,290	2,450	100.0	11.4
<b>Taxable Returns</b>									
Less than 5.0	40	8.4	240	5,810	1.4	20	430	0.5	7.5
5.0 - 10.0	240	49.7	2,400	9,840	14.2	420	1,730	12.9	17.6
10.0 - 20.0	70	13.8	1,320	19,470	7.8	190	2,770	5.7	14.2
More than 20.0	140	28.1	12,990	94,290	76.7	2,660	19,330	80.9	20.5
All	490	100.0	16,950	34,530	100.0	3,290	6,710	100.0	19.4
<b>Non-Taxable Returns</b>									
Less than 5.0	260	30.2	1,350	5,240	11.4	0	0	n/a	0.0
5.0 - 10.0	390	45.2	3,270	8,460	27.4	0	0	n/a	0.0
10.0 - 20.0	130	15.5	2,250	17,050	18.9	0	0	n/a	0.0
More than 20.0	80	9.0	5,040	65,300	42.3	0	0	n/a	0.0
All	850	100.0	11,910	13,950	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 2009 law with an 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 T16-0282

2009 Law with Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025<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	2,010	23.3	10,820	5,380	6.4	80	40	0.4	0.8
5.0 - 10.0	4,030	46.6	34,020	8,430	20.2	1,750	430	8.5	5.1
10.0 - 20.0	1,610	18.6	27,160	16,890	16.1	4,400	2,740	21.5	16.2
More than 20.0	990	11.5	96,650	97,200	57.3	14,250	14,330	69.6	14.7
All	8,650	100.0	168,650	19,500	100.0	20,480	2,370	100.0	12.1
<b>Taxable Returns</b>									
Less than 5.0	350	9.2	1,940	5,550	1.9	80	230	0.4	4.2
5.0 - 10.0	1,810	47.4	15,030	8,320	14.6	1,750	970	8.5	11.6
10.0 - 20.0	1,050	27.4	17,860	17,060	17.4	4,400	4,210	21.5	24.7
More than 20.0	610	16.0	67,980	111,270	66.1	14,250	23,320	69.6	21.0
All	3,820	100.0	102,810	26,950	100.0	20,480	5,370	100.0	19.9
<b>Non-Taxable Returns</b>									
Less than 5.0	1,660	34.4	8,870	5,340	13.5	0	0	n/a	0.0
5.0 - 10.0	2,230	46.1	18,990	8,530	28.9	0	0	n/a	0.0
10.0 - 20.0	560	11.6	9,300	16,560	14.1	0	0	n/a	0.0
More than 20.0	380	7.9	28,670	74,780	43.6	0	0	n/a	0.0
All	4,830	100.0	65,840	13,620	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 2009 law with an 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.