

6-Jun-17

Distribution of Net Estate Tax by Size of Gross Estate, Filing Years 1995-2015
[Money amounts are in millions of dollars]

Size of Gross Estate	1995		1996		1997		1998		1999		2000	
	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total
Total	11,841	100.0	14,456	100.0	16,637	100.0	20,349	100.0	22,915	100.0	24,399	100.0
Under \$1.0 million	650	5.5	801	5.5	835	5.0	921	4.5	804	3.5	769	3.2
\$1.0 million under \$2.5 million	3,000	25.3	3,706	25.6	4,294	25.8	4,846	23.8	5,330	23.3	5,486	22.5
\$2.5 million under \$5.0 million	2,748	23.2	2,937	20.3	3,409	20.5	4,188	20.6	4,568	19.9	5,081	20.8
\$5.0 million under \$10.0 million	2,054	17.3	2,155	14.9	2,669	16.0	3,464	17.0	3,891	17.0	4,405	18.1
\$10.0 million under \$20.0 million	1,385	11.7	1,663	11.5	1,966	11.8	2,515	12.4	2,854	12.5	2,937	12.0
\$20.0 million or more	2,004	16.9	3,195	22.1	3,465	20.8	4,414	21.7	5,467	23.9	5,720	23.4

Size of Gross Estate	2001		2002		2003		2004		2005	
	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total
Total	23,531	100.0	21,394	100.0	20,794	100.0	21,612	100.0	21,672	100.0
Under \$2.0 million	4,516	19.2	4,001	18.7	2,562	12.3	2,284	10.6	768	3.5
\$2.0 million under \$3.5 million	4,028	17.1	3,335	15.6	3,516	16.9	3,741	17.3	3,043	14.0
\$3.5 million under \$5.0 million	2,676	11.4	2,387	11.2	2,372	11.4	2,400	11.1	2,283	10.5
\$5.0 million under \$10.0 million	4,313	18.3	3,926	18.4	4,222	20.3	4,350	20.1	4,477	20.7
\$10.0 million under \$20.0 million	3,133	13.3	2,802	13.1	2,944	14.2	3,224	14.9	3,276	15.1
\$20.0 million or more	4,865	20.7	4,943	23.1	5,179	24.9	5,612	26.0	7,825	36.1

Size of Gross Estate	2006		2007		2008		2009	
	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total
Total	24,653	100.0	22,508	100.0	24,870	100.0	20,644	100.0
Under \$2.0 million	636	2.6	136	0.6	72	0.3	69	0.3
\$2.0 million under \$3.5 million	3,427	13.9	2,353	10.5	2,035	8.2	1,616	7.8
\$3.5 million under \$5.0 million	2,867	11.6	2,371	10.5	2,440	9.8	2,052	9.9
\$5.0 million under \$10.0 million	5,202	21.1	5,174	23.0	5,178	20.8	4,321	20.9
\$10.0 million under \$20.0 million	4,046	16.4	4,446	19.8	4,646	18.7	3,832	18.6
\$20.0 million or more	8,475	34.4	8,028	35.7	10,499	42.2	8,754	42.4

Size of Gross Estate	2010		2011	
	Net estate tax	Percentage of total	Net estate tax	Percentage of total
Total	13,217	100.0	3,077	100.0
Under \$3.5 million	267	2.0	34	1.1
\$3.5 million under \$5.0 million	719	5.4	90	2.9
\$5.0 million under \$10.0 million	2,682	20.3	568	18.5
\$10.0 million under \$20.0 million	2,871	21.7	619	20.1
\$20.0 million or more	6,677	50.5	1,766	57.4

Size of Gross Estate	2012	
	Net estate tax	Percentage of total
Total	8,497	100.0
Under \$5.0 million	89	1.0
\$5.0 million under \$10.0 million	1,225	14.4
\$10.0 million under \$20.0 million	1,906	22.4
\$20.0 million or more	5,277	62.1

Size of Gross Estate	2013		2014		2015	
	Net estate tax	Percentage of total	Net estate tax	Percentage of total	Net estate tax	Percentage of total
Total	12,667	100.0	16,390	100.0	17,073	100.0
Under \$5.0 million	170	1.3	409	2.5	353	2.1
\$5.0 million under \$10.0 million	1,597	12.6	2,022	12.3	1,929	11.3
\$10.0 million under \$20.0 million	2,939	23.2	3,262	19.9	3,337	19.5
\$20.0 million under \$50.0 million	3,350	26.5	4,022	24.5	4,061	23.8
\$50.0 million or more	4,611	36.4	6,676	40.7	7,393	43.3

Source: IRS, Statistics of Income Division, various years.