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**Table T18-0135**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	7,110	59.6	51,230	7,210	23.7	1,720	240	7.8	3.3
10.0 - 20.0	2,940	24.7	38,800	13,200	17.9	4,040	1,370	18.4	10.4
More than 20.0	1,880	15.8	126,180	67,120	58.4	16,170	8,600	73.7	12.8
All	11,920	100.0	216,210	18,140	100.0	21,930	1,840	100.0	10.1
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,400	52.6	24,630	7,240	18.2	1,720	510	7.8	7.0
10.0 - 20.0	1,800	27.9	23,740	13,190	17.5	4,040	2,240	18.4	17.0
More than 20.0	1,260	19.5	87,130	69,150	64.3	16,170	12,830	73.7	18.6
All	6,460	100.0	135,500	20,980	100.0	21,930	3,390	100.0	16.2
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	3,710	67.9	26,590	7,170	32.9	0	0	n/a	0.0
10.0 - 20.0	1,140	20.9	15,070	13,220	18.7	0	0	n/a	0.0
More than 20.0	620	11.4	39,050	62,980	48.4	0	0	n/a	0.0
All	5,460	100.0	80,710	14,780	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Estimates are for decedents dying in calendar year 2017. Baseline is the estate tax law in place for 2017 decedents as of September 14, 2018: a \$5.49 million exemption and a 40 percent rate. Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(2) Average net estate tax liability as a percentage of average gross estate.

**Table T18-0135**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	230	100.0	1,510	6,570	100.0	10	40	100.0	0.6
All	230	100.0	1,510	6,570	100.0	10	40	100.0	0.6
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	20	100.0	110	5,500	100.0	10	500	100.0	9.1
All	20	100.0	110	5,500	100.0	10	500	100.0	9.1
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	210	100.0	1,410	6,710	100.0	0	0	n/a	0.0
All	210	100.0	1,410	6,710	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Estimates are for decedents dying in calendar year 2017. Baseline is the estate tax law in place for 2017 decedents as of September 14, 2018: a \$5.49 million exemption and a 40 percent rate. Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(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 T18-0135**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	470	45.2	3,380	7,190	14.6	30	60	1.5	0.8
10.0 - 20.0	340	32.7	4,380	12,880	18.9	250	740	12.5	5.7
More than 20.0	240	23.1	15,430	64,290	66.5	1,720	7,170	86.0	11.2
<b>All</b>	<b>1,040</b>	<b>100.0</b>	<b>23,190</b>	<b>22,300</b>	<b>100.0</b>	<b>2,000</b>	<b>1,920</b>	<b>100.0</b>	<b>8.6</b>
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	90	25.0	560	6,220	4.7	30	330	1.5	5.3
10.0 - 20.0	130	36.1	1,660	12,770	14.0	250	1,920	12.5	15.0
More than 20.0	140	38.9	9,620	68,710	81.3	1,720	12,290	86.0	17.9
<b>All</b>	<b>360</b>	<b>100.0</b>	<b>11,840</b>	<b>32,890</b>	<b>100.0</b>	<b>2,000</b>	<b>5,560</b>	<b>100.0</b>	<b>16.9</b>
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	380	55.1	2,820	7,420	24.9	0	0	n/a	0.0
10.0 - 20.0	200	29.0	2,720	13,600	24.0	0	0	n/a	0.0
More than 20.0	100	14.5	5,810	58,100	51.2	0	0	n/a	0.0
<b>All</b>	<b>690</b>	<b>100.0</b>	<b>11,340</b>	<b>16,430</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Estimates are for decedents dying in calendar year 2017. Baseline is the estate tax law in place for 2017 decedents as of September 14, 2018: a \$5.49 million exemption and a 40 percent rate. Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(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 T18-0135**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017<sup>1</sup>**  
**Returns with Any Farm or Business Assets**

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,780	57.5	27,270	7,210	19.1	530	140	4.0	1.9
10.0 - 20.0	1,590	24.2	21,610	13,590	15.2	1,960	1,230	14.8	9.1
More than 20.0	1,210	18.4	93,550	77,310	65.7	10,730	8,870	81.2	11.5
All	6,570	100.0	142,430	21,680	100.0	13,220	2,010	100.0	9.3
<b>Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,290	45.1	9,160	7,100	11.1	530	410	4.0	5.8
10.0 - 20.0	850	29.7	11,720	13,790	14.2	1,960	2,310	14.8	16.8
More than 20.0	720	25.2	61,460	85,360	74.6	10,730	14,900	81.2	17.5
All	2,860	100.0	82,340	28,790	100.0	13,220	4,620	100.0	16.0
<b>Non-Taxable Returns</b>									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,480	66.8	18,110	7,300	30.1	0	0	n/a	0.0
10.0 - 20.0	750	20.2	9,890	13,190	16.5	0	0	n/a	0.0
More than 20.0	480	12.9	32,090	66,850	53.4	0	0	n/a	0.0
All	3,710	100.0	60,090	16,200	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(2) Average net estate tax liability as a percentage of average gross estate.