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Table T18-0136
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2018¹

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	2,140	53.2	31,390	14,670	19.5	920	430	6.2	2.9
More than 20.0	1,880	46.8	129,610	68,940	80.5	14,010	7,450	93.8	10.8
All	4,020	100.0	161,000	40,050	100.0	14,930	3,710	100.0	9.3
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	740	39.2	11,480	15,510	12.7	920	1,240	6.2	8.0
More than 20.0	1,150	60.8	79,090	68,770	87.3	14,010	12,180	93.8	17.7
All	1,890	100.0	90,570	47,920	100.0	14,930	7,900	100.0	16.5
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	1,400	65.4	19,910	14,220	28.3	0	0	n/a	0.0
More than 20.0	730	34.1	50,520	69,210	71.7	0	0	n/a	0.0
All	2,140	100.0	70,420	32,910	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 2018. Baseline is the estate tax law in place for 2018 decedents as of September 14, 2018: an \$11.18 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 T18-0136
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2018¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2018 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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5.0 and above	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
All	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Taxable Returns									
Less than 5.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5.0 and above	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
All	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-Taxable Returns									
Less than 5.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5.0 and above	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
All	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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

(1) Estimates are for decedents dying in calendar year 2018. Baseline is the estate tax law in place for 2018 decedents as of September 14, 2018: an \$11.18 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. Because the estate tax exemption is \$11.18 million for 2018, no such estate tax returns will be filed with gross estate greater than the exemption.

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

Table T18-0136
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2018¹
Farms and Businesses²

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	210	46.7	3,160	15,050	16.6	10	50	0.7	0.3
More than 20.0	240	53.3	15,880	66,170	83.4	1,490	6,210	99.3	9.4
All	450	100.0	19,040	42,310	100.0	1,500	3,330	100.0	7.9
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	20	14.3	270	13,500	3.0	10	500	0.7	3.7
More than 20.0	120	85.7	8,760	73,000	97.0	1,490	12,420	99.3	17.0
All	140	100.0	9,030	64,500	100.0	1,500	10,710	100.0	16.6
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	190	61.3	2,890	15,210	28.9	0	0	n/a	0.0
More than 20.0	120	38.7	7,120	59,330	71.1	0	0	n/a	0.0
All	310	100.0	10,010	32,290	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 2018. Baseline is the estate tax law in place for 2018 decedents as of September 14, 2018: an \$11.18 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 T18-0136
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2018¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2018 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	1,270	51.2	18,820	14,820	16.4	470	370	4.7	2.5
More than 20.0	1,210	48.8	96,120	79,440	83.6	9,560	7,900	95.3	9.9
All	2,480	100.0	114,940	46,350	100.0	10,030	4,040	100.0	8.7
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	340	34.3	5,680	16,710	9.3	470	1,380	4.7	8.3
More than 20.0	650	65.7	55,530	85,430	90.7	9,560	14,710	95.3	17.2
All	990	100.0	61,220	61,840	100.0	10,030	10,130	100.0	16.4
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	930	62.0	13,140	14,130	24.5	0	0	n/a	0.0
More than 20.0	560	37.3	40,590	72,480	75.5	0	0	n/a	0.0
All	1,500	100.0	53,730	35,820	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 2018. Baseline is the estate tax law in place for 2018 decedents as of September 14, 2018: an \$11.18 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.