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Table T18-0138
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹

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	8,020	62.2	70,520	8,790	25.3	2,760	340	9.5	3.9
10.0 - 20.0	2,990	23.2	49,430	16,530	17.7	5,460	1,830	18.8	11.1
More than 20.0	1,900	14.7	158,710	83,530	57.0	20,790	10,940	71.7	13.1
All	12,900	100.0	278,660	21,600	100.0	29,000	2,250	100.0	10.4
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,850	54.6	34,290	8,910	19.3	2,760	720	9.5	8.1
10.0 - 20.0	1,900	27.0	31,310	16,480	17.6	5,460	2,870	18.8	17.4
More than 20.0	1,300	18.4	112,300	86,380	63.1	20,790	15,990	71.7	18.5
All	7,050	100.0	177,890	25,230	100.0	29,000	4,110	100.0	16.3
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	4,170	71.3	36,230	8,690	36.0	0	0	n/a	0.0
10.0 - 20.0	1,090	18.6	18,120	16,620	18.0	0	0	n/a	0.0
More than 20.0	600	10.3	46,410	77,350	46.1	0	0	n/a	0.0
All	5,850	100.0	100,770	17,230	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 2026. Baseline is the estate tax law in place for 2026 decedents as of September 14, 2018: a projected exemption of \$6.62 million and a tax rate of 40 percent. 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 T18-0138
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	310	100.0	2,430	7,840	100.0	10	30	100.0	0.4
All	310	100.0	2,430	7,840	100.0	10	30	100.0	0.4
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	20	100.0	140	7,000	100.0	10	500	100.0	7.1
All	20	100.0	140	7,000	100.0	10	500	100.0	7.1
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	290	100.0	2,300	7,930	100.0	0	0	n/a	0.0
All	290	100.0	2,300	7,930	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 2026. Baseline is the estate tax law in place for 2026 decedents as of September 14, 2018: a projected exemption of \$6.62 million and a tax rate of 40 percent. 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 T18-0138
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹
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	520	46.8	4,490	8,630	15.2	50	100	2.0	1.2
10.0 - 20.0	340	30.6	5,450	16,030	18.5	300	880	11.8	5.5
More than 20.0	250	22.5	19,540	78,160	66.3	2,200	8,800	86.3	11.3
All	1,110	100.0	29,480	26,560	100.0	2,550	2,300	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	90	25.0	740	8,220	4.8	50	560	2.0	6.8
10.0 - 20.0	130	36.1	1,990	15,310	13.0	300	2,310	11.8	15.1
More than 20.0	140	38.9	12,550	89,640	82.1	2,200	15,710	86.3	17.5
All	360	100.0	15,280	42,440	100.0	2,550	7,080	100.0	16.7
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	430	58.1	3,750	8,720	26.4	0	0	n/a	0.0
10.0 - 20.0	210	28.4	3,460	16,480	24.4	0	0	n/a	0.0
More than 20.0	100	13.5	6,990	69,900	49.2	0	0	n/a	0.0
All	740	100.0	14,200	19,190	100.0	0	0	n/a	0.0

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

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(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 T18-0138
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹
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	4,050	59.0	36,180	8,930	20.0	890	220	5.1	2.5
10.0 - 20.0	1,590	23.2	27,130	17,060	15.0	2,640	1,660	15.3	9.7
More than 20.0	1,220	17.8	117,640	96,430	65.0	13,780	11,300	79.6	11.7
All	6,860	100.0	180,950	26,380	100.0	17,310	2,520	100.0	9.6
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,410	46.5	12,410	8,800	11.6	890	630	5.1	7.2
10.0 - 20.0	870	28.7	15,160	17,430	14.2	2,640	3,030	15.3	17.4
More than 20.0	750	24.8	79,140	105,520	74.2	13,780	18,370	79.6	17.4
All	3,030	100.0	106,710	35,220	100.0	17,310	5,710	100.0	16.2
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,640	68.8	23,770	9,000	32.0	0	0	n/a	0.0
10.0 - 20.0	720	18.8	11,970	16,630	16.1	0	0	n/a	0.0
More than 20.0	470	12.2	38,490	81,890	51.8	0	0	n/a	0.0
All	3,840	100.0	74,240	19,330	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.