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Table T21-0234
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹

Size of Gross Estate (millions of 2020 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	9,490	54.6	80,200	8,450	22.5	2,240	240	6.5	2.8
10.0 - 20.0	5,290	30.4	82,770	15,650	23.3	8,890	1,680	25.8	10.7
More than 20.0	2,590	14.9	192,710	74,410	54.2	23,390	9,030	67.8	12.1
All	17,380	100.0	355,680	20,460	100.0	34,520	1,990	100.0	9.7
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,220	39.9	27,080	8,410	12.8	2,240	700	6.5	8.3
10.0 - 20.0	3,130	38.7	50,550	16,150	23.9	8,890	2,840	25.8	17.6
More than 20.0	1,730	21.4	134,130	77,530	63.3	23,390	13,520	67.8	17.4
All	8,080	100.0	211,750	26,210	100.0	34,520	4,270	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	6,270	67.4	53,120	8,470	36.9	0	0	n/a	0.0
10.0 - 20.0	2,160	23.2	32,220	14,920	22.4	0	0	n/a	0.0
More than 20.0	870	9.4	58,580	67,330	40.7	0	0	n/a	0.0
All	9,300	100.0	143,920	15,480	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.58 million and the rate is 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 T21-0234
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 2020 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	n/a	0.0
5.0 and above	360	100.0	2,740	7,610	100.0	0	0	n/a	0.0
All	360	100.0	2,740	7,610	100.0	0	0	n/a	0.0
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	10	100.0	50	5,000	100.0	0	0	n/a	0.0
All	10	100.0	50	5,000	100.0	0	0	n/a	0.0
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	350	100.0	2,690	7,690	100.0	0	0	n/a	0.0
All	350	100.0	2,690	7,690	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.58 million and the rate is 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.

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Table T21-0234
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 2020 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	950	56.5	8,280	8,720	18.4	10	10	0.3	0.1
10.0 - 20.0	340	20.2	5,500	16,180	12.2	210	620	6.2	3.8
More than 20.0	390	23.2	31,160	79,900	69.3	3,170	8,130	93.8	10.2
All	1,680	100.0	44,940	26,750	100.0	3,380	2,010	100.0	7.5
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	10	2.6	100	10,000	0.4	10	1,000	0.3	10.0
10.0 - 20.0	140	35.9	2,460	17,570	9.7	210	1,500	6.2	8.5
More than 20.0	250	64.1	22,860	91,440	89.9	3,170	12,680	93.8	13.9
All	390	100.0	25,420	65,180	100.0	3,380	8,670	100.0	13.3
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	940	72.9	8,180	8,700	41.9	0	0	n/a	0.0
10.0 - 20.0	200	15.5	3,040	15,200	15.6	0	0	n/a	0.0
More than 20.0	150	11.6	8,290	55,270	42.5	0	0	n/a	0.0
All	1,290	100.0	19,520	15,130	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.58 million and the rate is 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.

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

Table T21-0234
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 2020 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	4,510	52.0	38,830	8,610	17.6	990	220	5.0	2.6
10.0 - 20.0	2,460	28.4	39,240	15,950	17.8	3,140	1,280	15.8	8.0
More than 20.0	1,700	19.6	142,260	83,680	64.6	15,700	9,240	79.1	11.0
All	8,670	100.0	220,330	25,410	100.0	19,840	2,290	100.0	9.0
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,190	33.7	10,590	8,900	8.1	990	830	5.0	9.3
10.0 - 20.0	1,290	36.5	21,490	16,660	16.5	3,140	2,430	15.8	14.6
More than 20.0	1,060	30.0	97,970	92,420	75.3	15,700	14,810	79.1	16.0
All	3,530	100.0	130,050	36,840	100.0	19,840	5,620	100.0	15.3
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	3,320	64.7	28,240	8,510	31.3	0	0	n/a	0.0
10.0 - 20.0	1,170	22.8	17,750	15,170	19.7	0	0	n/a	0.0
More than 20.0	640	12.5	44,290	69,200	49.1	0	0	n/a	0.0
All	5,130	100.0	90,270	17,600	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.58 million and the rate is 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.