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**Table T22-0138**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022<sup>1</sup>**

Size of Gross Estate (millions of 2022 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	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	4,490	58.8	69,740	15,530	25.1	2,970	660	13.1	4.2
More than 20.0	3,150	41.2	207,600	65,900	74.9	19,750	6,270	86.9	9.5
<b>All</b>	<b>7,640</b>	<b>100.0</b>	<b>277,340</b>	<b>36,300</b>	<b>100.0</b>	<b>22,720</b>	<b>2,970</b>	<b>100.0</b>	<b>8.2</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	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	2,040	52.6	32,820	16,090	20.0	2,970	1,460	13.1	9.1
More than 20.0	1,840	47.4	131,210	71,310	80.0	19,750	10,730	86.9	15.0
<b>All</b>	<b>3,880</b>	<b>100.0</b>	<b>164,030</b>	<b>42,280</b>	<b>100.0</b>	<b>22,720</b>	<b>5,860</b>	<b>100.0</b>	<b>13.9</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	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	2,450	65.2	36,920	15,070	32.6	0	0	n/a	0.0
More than 20.0	1,310	34.8	76,390	58,310	67.4	0	0	n/a	0.0
<b>All</b>	<b>3,760</b>	<b>100.0</b>	<b>113,310</b>	<b>30,140</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 0722-2).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has an \$12.06 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 T22-0138**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2022 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	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
<b>Taxable Returns</b>									
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
<b>Non-Taxable Returns</b>									
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 0722-2).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has an \$12.06 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 \$12.03 million for 2022, 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 T22-0138**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of 2022 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	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	230	32.9	3,620	15,740	9.1	30	130	1.0	0.8
More than 20.0	470	67.1	36,360	77,360	91.0	3,070	6,530	99.4	8.4
All	700	100.0	39,970	57,100	100.0	3,090	4,410	100.0	7.7
<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	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	20	6.9	350	17,500	1.4	30	1,500	1.0	8.6
More than 20.0	270	93.1	24,210	89,670	98.6	3,070	11,370	99.4	12.7
All	290	100.0	24,560	84,690	100.0	3,090	10,660	100.0	12.6
<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	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	210	51.2	3,270	15,570	21.2	0	0	n/a	0.0
More than 20.0	200	48.8	12,150	60,750	78.8	0	0	n/a	0.0
All	410	100.0	15,410	37,590	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has an \$12.06 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 T22-0138**  
**Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022<sup>1</sup>**  
**Returns with Any Farm or Business Assets**

Size of Gross Estate (millions of 2022 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	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	1,930	47.7	29,690	15,380	16.0	630	330	4.4	2.1
More than 20.0	2,120	52.3	155,660	73,420	84.0	13,810	6,510	95.7	8.9
All	4,050	100.0	185,350	45,770	100.0	14,430	3,560	100.0	7.8
<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	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	570	32.9	8,830	15,490	8.3	630	1,110	4.4	7.2
More than 20.0	1,160	67.1	97,390	83,960	91.7	13,810	11,910	95.7	14.2
All	1,730	100.0	106,220	61,400	100.0	14,430	8,340	100.0	13.6
<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	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	1,360	58.6	20,860	15,340	26.4	0	0	n/a	0.0
More than 20.0	960	41.4	58,270	60,700	73.6	0	0	n/a	0.0
All	2,320	100.0	79,130	34,110	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has an \$12.06 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.