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Table T22-0140
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹

Size of Gross Estate (millions of 2022 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	4,140	56.5	70,570	17,050	23.8	2,680	650	11.1	3.8
More than 20.0	3,190	43.5	225,570	70,710	76.2	21,480	6,730	88.9	9.5
All	7,330	100.0	296,150	40,400	100.0	24,160	3,300	100.0	8.2
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	1,990	51.4	34,600	17,390	19.5	2,680	1,350	11.1	7.8
More than 20.0	1,890	48.8	142,550	75,420	80.5	21,480	11,370	88.9	15.1
All	3,870	100.0	177,160	45,780	100.0	24,160	6,240	100.0	13.6
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	2,150	62.1	35,970	16,730	30.2	0	0	n/a	0.0
More than 20.0	1,300	37.6	83,020	63,860	69.8	0	0	n/a	0.0
All	3,460	100.0	118,990	34,390	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 2025; estate tax under current law in 2025 has an \$13.52 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 T22-0140
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2022 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 0722-2).

(1) Estimates are for decedents dying in calendar year 2025; estate tax under current law in 2025 has an \$13.52 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 \$13.52 million for 2025, 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 T22-0140
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Farms and Businesses²

Size of Gross Estate (millions of 2022 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	220	32.4	3,690	16,770	8.9	20	90	0.6	0.5
More than 20.0	460	67.6	37,940	82,480	91.1	3,310	7,200	99.4	8.7
All	680	100.0	41,630	61,220	100.0	3,330	4,900	100.0	8.0
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	7.1	350	17,500	1.4	20	1,000	0.6	5.7
More than 20.0	260	92.9	24,110	92,730	98.6	3,310	12,730	99.4	13.7
All	280	100.0	24,450	87,320	100.0	3,330	11,890	100.0	13.6
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	200	50.0	3,350	16,750	19.5	0	0	n/a	0.0
More than 20.0	200	50.0	13,830	69,150	80.5	0	0	n/a	0.0
All	400	100.0	17,180	42,950	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 2025; estate tax under current law in 2025 has an \$13.52 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 T22-0140
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2022 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	1,830	46.4	30,840	16,850	15.6	570	310	3.7	1.8
More than 20.0	2,110	53.6	166,890	79,090	84.4	14,850	7,040	96.3	8.9
All	3,940	100.0	197,730	50,190	100.0	15,420	3,910	100.0	7.8
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	570	32.9	9,500	16,670	8.4	570	1,000	3.7	6.0
More than 20.0	1,160	67.1	103,110	88,890	91.6	14,850	12,800	96.3	14.4
All	1,730	100.0	112,610	65,090	100.0	15,420	8,910	100.0	13.7
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	1,260	57.0	21,340	16,940	25.1	0	0	n/a	0.0
More than 20.0	950	43.0	63,780	67,140	74.9	0	0	n/a	0.0
All	2,210	100.0	85,120	38,520	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 2025; estate tax under current law in 2025 has an \$13.52 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.