

Table T06-0224
Current-Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2015 ¹

Size of Gross Estate (millions of current 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 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	87,290	57.5	121,171	1,388	25.0	2,835	32	5.1	2.3
2.0 - 3.5	34,750	22.9	92,332	2,657	19.0	9,550	275	17.3	10.3
3.5 - 5.0	13,340	8.8	54,956	4,120	11.3	7,874	590	14.2	14.3
5.0 - 10.0	11,200	7.4	76,586	6,838	15.8	12,273	1,096	22.2	16.0
10.0 - 20.0	3,480	2.3	47,643	13,691	9.8	8,483	2,438	15.3	17.8
More than 20.0	1,720	1.1	92,840	53,977	19.1	14,304	8,316	25.9	15.4
All	151,770	100.0	485,527	3,199	100.0	55,319	364	100.0	11.4
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	22,660	36.0	34,682	1,531	12.3	2,835	125	5.1	8.2
2.0 - 3.5	19,920	31.6	54,057	2,714	19.1	9,550	479	17.3	17.7
3.5 - 5.0	8,960	14.2	36,785	4,106	13.0	7,874	879	14.2	21.4
5.0 - 10.0	7,600	12.1	53,092	6,986	18.8	12,273	1,615	22.2	23.1
10.0 - 20.0	2,580	4.1	35,493	13,757	12.6	8,483	3,288	15.3	23.9
More than 20.0	1,220	1.9	68,503	56,150	24.2	14,304	11,724	25.9	20.9
All	62,940	100.0	282,613	4,490	100.0	55,319	879	100.0	19.6
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	64,630	72.8	86,488	1,338	42.6	0	0	n/a	0.0
2.0 - 3.5	14,830	16.7	38,275	2,581	18.9	0	0	n/a	0.0
3.5 - 5.0	4,380	4.9	18,170	4,148	9.0	0	0	n/a	0.0
5.0 - 10.0	3,600	4.1	23,494	6,526	11.6	0	0	n/a	0.0
10.0 - 20.0	900	1.0	12,151	13,501	6.0	0	0	n/a	0.0
More than 20.0	490	0.6	24,336	49,666	12.0	0	0	n/a	0.0
All	88,830	100.0	202,914	2,284	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

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