

Table T06-0227
Current-Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2015 ¹
Returns with any Farm or Business Assets

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	24,000	46.8	34,604	1,442	14.8	611	25	2.4	1.8
2.0 - 3.5	13,160	25.6	34,404	2,614	14.8	2,563	195	10.0	7.4
3.5 - 5.0	5,300	10.3	21,811	4,115	9.4	2,568	484	10.0	11.8
5.0 - 10.0	5,490	10.7	38,847	7,076	16.7	4,736	863	18.4	12.2
10.0 - 20.0	2,100	4.1	28,881	13,753	12.4	4,363	2,077	17.0	15.1
More than 20.0	1,260	2.5	74,651	59,247	32.0	10,878	8,633	42.3	14.6
All	51,320	100.0	233,197	4,544	100.0	25,719	501	100.0	11.0
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	4,910	24.7	7,686	1,565	5.7	611	124	2.4	8.0
2.0 - 3.5	6,460	32.4	17,009	2,633	12.6	2,563	397	10.0	15.1
3.5 - 5.0	2,840	14.3	11,588	4,080	8.6	2,568	904	10.0	22.2
5.0 - 10.0	3,370	16.9	24,638	7,311	18.2	4,736	1,405	18.4	19.2
10.0 - 20.0	1,460	7.3	20,260	13,877	15.0	4,363	2,988	17.0	21.5
More than 20.0	860	4.3	54,268	63,102	40.1	10,878	12,649	42.3	20.0
All	19,910	100.0	135,449	6,803	100.0	25,719	1,292	100.0	19.0
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	19,090	60.8	26,917	1,410	27.5	0	0	n/a	0.0
2.0 - 3.5	6,700	21.3	17,395	2,596	17.8	0	0	n/a	0.0
3.5 - 5.0	2,460	7.8	10,222	4,155	10.5	0	0	n/a	0.0
5.0 - 10.0	2,130	6.8	14,209	6,671	14.5	0	0	n/a	0.0
10.0 - 20.0	640	2.0	8,620	13,469	8.8	0	0	n/a	0.0
More than 20.0	400	1.3	20,383	50,958	20.9	0	0	n/a	0.0
All	31,410	100.0	97,748	3,112	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.