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Table T11-0158
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2012¹

Size of Gross Estate (millions of 2011 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	5,670	64.1	38,487	6,787	27.4	688	121	5.7	1.8
10.0 - 20.0	1,960	22.1	26,896	13,701	19.2	2,245	1,144	18.7	8.3
More than 20.0	1,210	13.7	75,052	62,026	53.4	9,043	7,474	75.5	12.0
All	8,850	99.9	140,435	15,877	100.0	11,977	1,354	100.0	8.5
TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,350	40.3	9,799	7,275	12.1	688	511	5.7	7.0
10.0 - 20.0	1,170	34.9	16,241	13,941	20.0	2,245	1,927	18.7	13.8
More than 20.0	830	24.8	55,029	66,380	67.9	9,043	10,909	75.5	16.4
All	3,340	100.0	81,069	24,265	100.0	11,977	3,585	100.0	14.8
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	4,320	78.6	28,688	6,635	48.3	0	0	n/a	0.0
10.0 - 20.0	800	14.5	10,655	13,335	17.9	0	0	n/a	0.0
More than 20.0	380	6.9	20,023	52,416	33.7	0	0	n/a	0.0
All	5,500	100.0	59,366	10,786	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2012, estate tax under current law in 2012 has a \$5.08 million exemption and a 35% rate. 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.

Table T11-0158
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2012¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2011 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 and above	170	100.0	1,054	6,236	100.0	9	51	100.0	0.8
All	170	100.0	1,054	6,236	100.0	9	51	100.0	0.8
TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	40	100.0	276	6,726	100.0	9	211	100.0	3.1
All	40	100.0	276	6,726	100.0	9	211	100.0	3.1
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	130	100.0	778	6,079	100.0	0	0	n/a	0.0
All	130	100.0	778	6,079	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2012, estate tax under current law in 2012 has a \$5.08 million exemption and a 35% rate. Numbers of returns have been rounded to the nearest multiple of ten.

(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.

Table T11-0158
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2012¹
Farms and Businesses²

Size of Gross Estate (millions of 2011 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	210	55.0	1,423	6,682	16.0	10	48	2.0	0.7
10.0 - 20.0	70	17.3	945	14,102	10.6	44	656	8.6	4.6
More than 20.0	110	27.6	6,539	61,116	73.4	458	4,285	89.4	7.0
All	390	100.0	8,908	23,017	100.0	513	1,325	100.0	5.8
TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	40	37.6	302	6,863	7.0	10	233	2.0	3.4
10.0 - 20.0	20	17.9	334	15,891	7.7	44	2,091	8.6	13.2
More than 20.0	50	44.4	3,687	70,897	85.3	458	8,817	89.4	12.4
All	120	100.0	4,322	36,943	100.0	513	4,382	100.0	11.9
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	170	62.6	1,121	6,635	24.5	0	0	n/a	0.0
10.0 - 20.0	50	17.0	611	13,286	13.3	0	0	n/a	0.0
More than 20.0	60	20.4	2,853	51,869	62.2	0	0	n/a	0.0
All	270	100.0	4,585	16,982	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2012, estate tax under current law in 2012 has a \$5.08 million exemption and a 35% rate. Numbers of returns have been rounded to the nearest multiple of ten.

(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 T11-0158
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2012¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of 2011 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	2,870	57.6	19,231	6,712	19.8	213	74	2.4	1.1
10.0 - 20.0	1,170	23.5	15,879	13,572	16.4	1,171	1,001	13.2	7.4
More than 20.0	940	18.9	61,774	65,508	63.8	7,491	7,943	84.4	12.1
All	4,980	100.0	96,884	19,466	100.0	8,875	1,783	100.0	9.2
TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	450	26.3	3,262	7,330	5.7	213	479	2.4	6.5
10.0 - 20.0	600	35.5	8,266	13,799	14.5	1,171	1,955	13.2	14.2
More than 20.0	650	38.2	45,673	70,811	79.8	7,491	11,613	84.4	16.4
All	1,690	100.0	57,201	33,867	100.0	8,875	5,254	100.0	15.5
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,420	73.6	15,969	6,599	40.2	0	0	n/a	0.0
10.0 - 20.0	570	17.4	7,613	13,333	19.2	0	0	n/a	0.0
More than 20.0	300	9.1	16,101	54,032	40.6	0	0	n/a	0.0
All	3,290	100.0	39,683	12,065	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2012, estate tax under current law in 2012 has a \$5.08 million exemption and a 35% rate. 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.