

Table T12-0321
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹

Size of Gross Estate (millions of 2012 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	850	0.8	857	1,007	0.3	1	1	0.0	0.1
1.0 - 2.0	64,270	63.1	88,601	1,379	28.0	2,655	41	7.0	3.0
2.0 - 3.5	21,580	21.2	55,817	2,587	17.6	6,325	293	16.8	11.3
3.5 - 5.0	6,020	5.9	25,314	4,205	8.0	3,446	572	9.1	13.6
5.0 - 10.0	5,910	5.8	40,564	6,866	12.8	6,964	1,179	18.5	17.2
10.0 - 20.0	1,990	2.0	27,725	13,911	8.8	5,660	2,840	15.0	20.4
More than 20.0	1,200	1.2	77,484	64,462	24.5	12,629	10,507	33.5	16.3
All	101,830	100.0	316,361	3,107	100.0	37,680	370	100.0	11.9
Taxable Returns									
Less than 1.0	10	0.0	14	1,002	0.0	1	41	0.0	4.0
1.0 - 2.0	24,640	52.2	36,474	1,480	18.6	2,655	108	7.0	7.3
2.0 - 3.5	12,800	27.1	33,363	2,608	17.0	6,325	494	16.8	19.0
3.5 - 5.0	3,620	7.7	15,283	4,222	7.8	3,446	952	9.1	22.5
5.0 - 10.0	3,740	7.9	25,805	6,903	13.1	6,964	1,863	18.5	27.0
10.0 - 20.0	1,380	2.9	19,452	14,096	9.9	5,660	4,101	15.0	29.1
More than 20.0	980	2.1	66,233	67,516	33.7	12,629	12,874	33.5	19.1
All	47,170	100.0	196,624	4,169	100.0	37,680	799	100.0	19.2
Non-Taxable Returns									
Less than 1.0	840	1.5	843	1,007	0.7	0	0	n/a	0.0
1.0 - 2.0	39,640	72.5	52,127	1,315	43.5	0	0	n/a	0.0
2.0 - 3.5	8,780	16.1	22,454	2,556	18.8	0	0	n/a	0.0
3.5 - 5.0	2,400	4.4	10,031	4,180	8.4	0	0	n/a	0.0
5.0 - 10.0	2,170	4.0	14,759	6,801	12.3	0	0	n/a	0.0
10.0 - 20.0	610	1.1	8,273	13,496	6.9	0	0	n/a	0.0
More than 20.0	220	0.4	11,251	50,909	9.4	0	0	n/a	0.0
All	54,660	100.0	119,737	2,191	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under pre-ATRA law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. 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 T12-0321
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2012 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 1.0	10	0.1	9	1,005	0.1	0	0	0.0	0.0
1.0 - 2.0	5,850	78.7	8,448	1,444	60.2	348	59	46.6	4.1
2.0 - 3.5	830	11.2	2,243	2,690	16.0	117	140	15.6	5.2
3.5 - 5.0	580	7.7	2,239	3,894	15.9	214	371	28.6	9.5
5.0 - 10.0	170	2.3	1,098	6,457	7.8	69	405	9.2	6.3
All	7,440	100.0	14,037	1,888	100.0	747	100	100.0	5.3
Taxable Returns									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	2.8
1.0 - 2.0	2,580	76.8	4,090	1,587	59.7	348	135	46.6	8.5
2.0 - 3.5	320	9.4	840	2,666	12.3	117	371	15.6	13.9
3.5 - 5.0	410	12.3	1,579	3,843	23.1	214	520	28.6	13.5
5.0 - 10.0	50	1.5	338	6,762	4.9	69	1,378	9.2	20.4
All	3,350	100.0	6,847	2,042	100.0	747	223	100.0	10.9
Non-Taxable Returns									
Less than 1.0	10	0.2	9	1,005	0.1	0	0	n/a	0.0
1.0 - 2.0	3,270	80.1	4,358	1,332	60.6	0	0	n/a	0.0
2.0 - 3.5	520	12.7	1,403	2,704	19.5	0	0	n/a	0.0
3.5 - 5.0	160	4.0	659	4,046	9.2	0	0	n/a	0.0
5.0 - 10.0	120	2.9	760	6,330	10.6	0	0	n/a	0.0
All	4,080	100.0	7,190	1,761	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under pre-ATRA law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. 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 T12-0321
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Farms and Businesses²

Size of Gross Estate (millions of 2012 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 1.0	10	0.1	9	1,005	0.0	0	0	0.0	0.0
1.0 - 2.0	5,850	76.1	8,448	1,444	34.5	348	59	17.0	4.1
2.0 - 3.5	830	10.9	2,243	2,690	9.2	117	140	5.7	5.2
3.5 - 5.0	580	7.5	2,239	3,894	9.2	214	371	10.5	9.5
5.0 - 10.0	220	2.9	1,570	7,039	6.4	99	444	4.8	6.3
10.0 - 20.0	90	1.1	1,163	13,681	4.8	193	2,273	9.5	16.6
More than 20.0	110	1.5	8,796	77,841	35.9	1,071	9,474	52.5	12.2
All	7,690	100.0	24,468	3,183	100.0	2,041	266	100.0	8.3
Taxable Returns									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	2.8
1.0 - 2.0	2,580	73.6	4,090	1,587	27.4	348	135	17.0	8.5
2.0 - 3.5	320	9.0	840	2,666	5.6	117	371	5.7	13.9
3.5 - 5.0	410	11.7	1,579	3,843	10.6	214	520	10.5	13.5
5.0 - 10.0	70	1.9	473	7,163	3.2	99	1,499	4.8	20.9
10.0 - 20.0	50	1.3	665	14,156	4.5	193	4,112	9.5	29.0
More than 20.0	80	2.4	7,264	87,524	48.7	1,071	12,898	52.5	14.7
All	3,500	100.0	14,912	4,262	100.0	2,041	583	100.0	13.7
Non-Taxable Returns									
Less than 1.0	10	0.2	9	1,005	0.1	0	0	n/a	0.0
1.0 - 2.0	3,270	78.1	4,358	1,332	45.6	0	0	n/a	0.0
2.0 - 3.5	520	12.4	1,403	2,704	14.7	0	0	n/a	0.0
3.5 - 5.0	160	3.9	659	4,046	6.9	0	0	n/a	0.0
5.0 - 10.0	160	3.7	1,097	6,987	11.5	0	0	n/a	0.0
10.0 - 20.0	40	0.9	498	13,093	5.2	0	0	n/a	0.0
More than 20.0	30	0.7	1,532	51,053	16.0	0	0	n/a	0.0
All	4,190	100.0	9,556	2,282	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2013; estate tax underpre-ATRA law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. 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 T12-0321
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2012 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	230	0.7	231	1,009	0.2	0	0	0.0	0.0
1.0 - 2.0	17,370	55.4	24,469	1,409	16.3	728	42	3.8	3.0
2.0 - 3.5	6,380	20.3	17,057	2,675	11.4	1,381	217	7.2	8.1
3.5 - 5.0	2,450	7.8	10,299	4,199	6.9	1,146	467	6.0	11.1
5.0 - 10.0	2,860	9.1	19,793	6,911	13.2	2,980	1,040	15.6	15.1
10.0 - 20.0	1,160	3.7	16,076	13,858	10.7	3,014	2,598	15.7	18.7
More than 20.0	890	2.8	61,845	69,255	41.3	9,899	11,085	51.7	16.0
All	31,350	100.0	149,769	4,778	100.0	19,148	611	100.0	12.8
Taxable Returns									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	2.8
1.0 - 2.0	6,420	45.9	9,793	1,526	9.9	728	113	3.8	7.4
2.0 - 3.5	3,120	22.3	8,484	2,719	8.6	1,381	443	7.2	16.3
3.5 - 5.0	1,380	9.8	5,768	4,195	5.8	1,146	834	6.0	19.9
5.0 - 10.0	1,600	11.4	11,205	7,003	11.4	2,980	1,862	15.6	26.6
10.0 - 20.0	760	5.4	10,613	13,964	10.8	3,014	3,966	15.7	28.4
More than 20.0	720	5.2	52,769	72,986	53.5	9,899	13,691	51.7	18.8
All	14,000	100.0	98,632	7,047	100.0	19,148	1,368	100.0	19.4
Non-Taxable Returns									
Less than 1.0	230	1.3	231	1,009	0.5	0	0	n/a	0.0
1.0 - 2.0	10,950	63.1	14,676	1,340	28.7	0	0	n/a	0.0
2.0 - 3.5	3,260	18.8	8,572	2,633	16.8	0	0	n/a	0.0
3.5 - 5.0	1,080	6.2	4,531	4,199	8.9	0	0	n/a	0.0
5.0 - 10.0	1,260	7.3	8,588	6,795	16.8	0	0	n/a	0.0
10.0 - 20.0	400	2.3	5,463	13,624	10.7	0	0	n/a	0.0
More than 20.0	170	1.0	9,076	53,388	17.7	0	0	n/a	0.0
All	17,350	100.0	51,137	2,947	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under pre-ATRA law in 2013 has a \$1 million exemption and a top statutory rate of 55 percent. 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.