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**Table T12-0324**  
**\$3.5 Million Indexed Exemption and 45% Top Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013<sup>1</sup>**

Size of Gross Estate (millions of 2012 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	
<b>All Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	4,850	34.8	21,047	4,340	12.6	278	57	1.4	1.3
5.0 - 10.0	5,910	42.3	40,564	6,866	24.3	2,842	481	14.5	7.0
10.0 - 20.0	1,990	14.3	27,725	13,911	16.6	4,072	2,043	20.8	14.7
More than 20.0	1,200	8.6	77,484	64,462	46.4	12,358	10,281	63.2	15.9
All	13,950	100.0	166,820	11,957	100.0	19,550	1,401	100.0	11.7
<b>Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	1,160	17.9	5,127	4,428	5.0	278	240	1.4	5.4
5.0 - 10.0	3,170	48.9	22,211	7,013	21.5	2,842	897	14.5	12.8
10.0 - 20.0	1,340	20.6	18,716	14,009	18.1	4,072	3,048	20.8	21.8
More than 20.0	810	12.5	57,131	70,445	55.4	12,358	15,238	63.2	21.6
All	6,470	100.0	103,186	15,943	100.0	19,550	3,021	100.0	18.9
<b>Non-Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	3,690	49.4	15,920	4,312	25.0	0	0	n/a	0.0
5.0 - 10.0	2,740	36.6	18,352	6,695	28.8	0	0	n/a	0.0
10.0 - 20.0	660	8.8	9,009	13,712	14.2	0	0	n/a	0.0
More than 20.0	390	5.2	20,352	52,052	32.0	0	0	n/a	0.0
All	7,480	100.0	63,634	8,507	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 law has a \$3.661 million exemption with a 45% top 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 T12-0324**  
**\$3.5 Million Indexed Exemption and 45% Top Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2012 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</sup>
	Number	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	
<b>All Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	310	64.4	1,256	4,090	53.4	2	6	7.6	0.2
5.0 - 10.0	170	35.6	1,098	6,457	46.6	24	139	92.4	2.2
All	480	100.0	2,353	4,933	100.0	26	54	100.0	1.1
<b>Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	10	22.5	41	4,591	16.1	2	217	7.6	4.7
5.0 - 10.0	30	77.5	216	6,959	83.9	24	764	92.4	11.0
All	40	100.0	257	6,426	100.0	26	641	100.0	10.0
<b>Non-Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	300	68.2	1,214	4,074	57.9	0	0	n/a	0.0
5.0 - 10.0	140	31.8	882	6,345	42.1	0	0	n/a	0.0
All	440	100.0	2,096	4,797	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 law has a \$3.661 million exemption with a 45% top 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 T12-0324**  
**\$3.5 Million Indexed Exemption and 45% Top Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of 2012 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</sup>
	Number	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	
<b>All Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	310	42.2	1,256	4,090	9.8	2	6	0.2	0.2
5.0 - 10.0	220	30.7	1,570	7,039	12.3	36	162	2.9	2.3
10.0 - 20.0	90	11.7	1,163	13,681	9.1	148	1,736	11.9	12.7
More than 20.0	110	15.5	8,796	77,841	68.8	1,049	9,285	85.0	11.9
All	730	100.0	12,784	17,585	100.0	1,235	1,698	100.0	9.7
<b>Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	10	5.7	41	4,591	0.6	2	217	0.2	4.7
5.0 - 10.0	40	27.8	329	7,477	4.7	36	819	2.9	11.0
10.0 - 20.0	50	28.5	639	14,210	9.2	148	3,278	11.9	23.1
More than 20.0	60	38.0	5,970	99,499	85.5	1,049	17,486	85.0	17.6
All	160	100.0	6,980	44,175	100.0	1,235	7,814	100.0	17.7
<b>Non-Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	300	52.4	1,214	4,074	20.9	0	0	n/a	0.0
5.0 - 10.0	180	31.5	1,241	6,931	21.4	0	0	n/a	0.0
10.0 - 20.0	40	7.0	523	13,085	9.0	0	0	n/a	0.0
More than 20.0	50	9.3	2,826	53,323	48.7	0	0	n/a	0.0
All	570	100.2	5,804	10,201	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 law has a \$3.661 million exemption with a 45% top 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 T12-0324**  
**\$3.5 Million Indexed Exemption and 45% Top Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013<sup>1</sup>**  
**Returns with Any Farm or Business Assets**

Size of Gross Estate (millions of 2012 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	
<b>All Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	1,980	28.7	8,570	4,328	8.1	74	38	0.6	0.9
5.0 - 10.0	2,860	41.5	19,793	6,911	18.6	1,190	415	9.0	6.0
10.0 - 20.0	1,160	16.8	16,076	13,858	15.1	2,165	1,866	16.4	13.5
More than 20.0	890	12.9	61,845	69,255	58.2	9,756	10,925	74.0	15.8
All	6,900	100.0	106,284	15,408	100.0	13,185	1,911	100.0	12.4
<b>Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	380	12.3	1,690	4,482	2.5	74	197	0.6	4.4
5.0 - 10.0	1,360	44.4	9,591	7,052	14.3	1,190	875	9.0	12.4
10.0 - 20.0	730	23.8	10,104	13,861	15.1	2,165	2,969	16.4	21.4
More than 20.0	600	19.5	45,662	76,615	68.1	9,756	16,369	74.0	21.4
All	3,060	100.0	67,048	21,897	100.0	13,185	4,306	100.0	19.7
<b>Non-Taxable Returns</b>									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	1,600	41.8	6,880	4,292	17.5	0	0	n/a	0.0
5.0 - 10.0	1,500	39.2	10,202	6,783	26.0	0	0	n/a	0.0
10.0 - 20.0	430	11.2	5,971	13,855	15.2	0	0	n/a	0.0
More than 20.0	300	7.8	16,183	54,304	41.2	0	0	n/a	0.0
All	3,840	100.0	39,236	10,228	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 law has a \$3.661 million exemption with a 45% top 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.