

9-Jan-13

PRELIMINARY RESULTS

[Click on PDF or Excel link to see additional breakdowns for farms and businesses.](#)

Table T13-0021

Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022¹

Size of Gross Estate (millions of 2013 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	7,730	60.0	64,819	8,386	21.1	1,735	225	5.9	2.7
10.0 - 20.0	2,870	22.3	47,593	16,612	15.5	3,846	1,342	13.1	8.1
More than 20.0	2,300	17.8	194,144	84,521	63.3	23,863	10,389	81.0	12.3
All	12,890	100.1	306,557	23,781	100.0	29,444	2,284	100.0	9.6
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	2,540	46.4	22,232	8,749	12.2	1,735	683	5.9	7.8
10.0 - 20.0	1,520	27.8	26,005	17,063	14.3	3,846	2,523	13.1	14.8
More than 20.0	1,410	25.8	133,867	94,807	73.5	23,863	16,900	81.0	17.8
All	5,480	100.0	182,104	33,243	100.0	29,444	5,375	100.0	16.2
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	5,190	70.0	42,587	8,209	34.2	0	0	n/a	0.0
10.0 - 20.0	1,340	18.1	21,589	16,099	17.3	0	0	n/a	0.0
More than 20.0	890	11.9	60,277	68,110	48.4	0	0	n/a	0.0
All	7,410	100.0	124,453	16,788	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has a \$6.25 million exemption and a 40 percent 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 T13-0021
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2013 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	70	100.0	481	7,404	100.0	3	52	100.0	100.0
All	70	100.0	481	7,404	100.0	3	52	100.0	0.7
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	10	100.0	81	8,097	100.0	3	338	100.0	4.2
All	10	100.0	81	8,097	100.0	3	338	100.0	4.2
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	60	100.0	400	7,278	100.0	0	0	n/a	0.0
All	60	100.0	400	7,278	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has a \$6.25 million exemption and a 40 percent 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 T13-0021
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022¹
Farms and Businesses²

Size of Gross Estate (millions of 2013 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	110	34.8	954	8,371	6.1	7	63	0.5	0.8
10.0 - 20.0	90	26.5	1,377	15,823	8.8	111	1,279	7.4	8.1
More than 20.0	130	38.7	13,263	104,436	85.1	1,384	10,897	92.1	10.4
All	330	100.0	15,594	47,544	100.0	1,502	4,581	100.0	9.6
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	10	12.6	117	8,979	1.2	7	554	0.5	6.2
10.0 - 20.0	30	29.1	553	18,450	5.8	111	3,710	7.4	20.1
More than 20.0	60	58.3	8,836	147,263	92.9	1,384	23,065	92.1	15.7
All	100	100.0	9,506	92,291	100.0	1,502	14,587	100.0	15.8
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	100	44.6	838	8,375	13.8	0	0	n/a	0.0
10.0 - 20.0	60	25.0	823	14,698	13.5	0	0	n/a	0.0
More than 20.0	70	30.4	4,428	65,112	72.7	0	0	n/a	0.0
All	220	100.0	6,088	27,180	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has a \$6.25 million exemption and a 40 percent 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 T13-0021
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2022¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2013 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	2,840	49.5	25,003	8,798	13.0	707	249	3.6	2.8
10.0 - 20.0	1,410	24.5	24,019	17,059	12.5	1,879	1,334	9.6	7.8
More than 20.0	1,490	26.0	142,839	95,673	74.4	17,073	11,435	86.8	12.0
All	5,740	100.0	191,861	33,408	100.0	19,660	3,423	100.0	10.2
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	810	34.0	7,788	9,626	6.6	707	875	3.6	9.1
10.0 - 20.0	680	28.8	12,317	18,007	10.4	1,879	2,747	9.6	15.3
More than 20.0	890	37.2	97,877	110,595	83.0	17,073	19,292	86.8	17.4
All	2,380	100.0	117,981	49,634	100.0	19,660	8,271	100.0	16.7
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,030	60.4	17,216	8,468	23.3	0	0	n/a	0.0
10.0 - 20.0	720	21.5	11,702	16,163	15.8	0	0	n/a	0.0
More than 20.0	610	18.1	44,963	73,952	60.9	0	0	n/a	0.0
All	3,370	100.0	73,880	21,956	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under current law in 2022 has a \$6.25 million exemption and a 40 percent 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.