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Table T16-0280

2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹

Size of Gross Estate (millions of 2016 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	16,540	56.9	75,410	4,560	23.3	2,420	150	5.9	3.2
5.0 - 10.0	8,220	28.3	69,990	8,510	21.6	8,220	1,000	20.1	11.7
10.0 - 20.0	2,710	9.3	45,120	16,620	13.9	8,250	3,040	20.2	18.3
More than 20.0	1,600	5.5	133,190	83,480	41.2	21,950	13,760	53.7	16.5
All	29,070	100.0	323,700	11,140	100.0	40,840	1,400	100.0	12.6
Taxable Returns									
Less than 5.0	5,290	39.6	25,970	4,910	12.9	2,420	460	5.9	9.3
5.0 - 10.0	5,110	38.2	43,710	8,550	21.7	8,220	1,610	20.1	18.8
10.0 - 20.0	1,840	13.8	30,570	16,620	15.2	8,250	4,480	20.2	27.0
More than 20.0	1,130	8.4	101,210	89,700	50.2	21,950	19,450	53.7	21.7
All	13,370	100.0	201,470	15,070	100.0	40,840	3,050	100.0	20.3
Non-Taxable Returns									
Less than 5.0	11,240	71.6	49,440	4,400	40.5	0	0	n/a	0.0
5.0 - 10.0	3,110	19.8	26,280	8,450	21.5	0	0	n/a	0.0
10.0 - 20.0	880	5.6	14,540	16,610	11.9	0	0	n/a	0.0
More than 20.0	470	3.0	31,980	68,450	26.2	0	0	n/a	0.0
All	15,700	100.0	122,240	7,790	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2025; estate tax under 2009 law with unindexed \$3.5 million exemption and a 45 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 T16-0280
2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2016 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	1,700	84.0	# 6,930	4,070	73.8	100	60	42.1	1.5	
5.0 and above	320	16.0	2,470	7,600	26.3	140	430	57.9	5.7	
All	2,030	100.0	9,390	4,630	100.0	240	120	100.0	2.6	
Taxable Returns										
Less than 5.0	300	73.6	1,350	4,520	61.6	100	340	42.1	7.6	
5.0 and above	110	26.4	840	7,860	38.4	140	1,310	57.9	16.7	
All	410	100.0	2,190	5,400	100.0	240	600	100.0	11.1	
Non-Taxable Returns										
Less than 5.0	1,400	86.6	5,570	3,970	77.4	0	0	n/a	0.0	
5.0 and above	220	13.4	1,620	7,470	22.6	0	0	n/a	0.0	
All	1,620	100.0	7,200	4,440	100.0	0	0	n/a	0.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2025; estate tax under 2009 law with unindexed \$3.5 million exemption and a 45 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 T16-0280
2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹
Farms and Businesses²

Size of Gross Estate (millions of 2016 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	1,700	62.0	6,930	4,070	20.3	100	60	2.8	1.5
5.0 - 10.0	630	22.9	5,670	8,990	16.6	570	910	15.7	10.1
10.0 - 20.0	200	7.3	3,570	17,870	10.4	220	1,130	6.2	6.3
More than 20.0	220	7.8	18,030	83,890	52.7	2,740	12,760	75.3	15.2
All	2,750	100.0	34,200	12,450	100.0	3,640	1,330	100.0	10.6
Taxable Returns									
Less than 5.0	300	37.6	1,350	4,520	7.1	100	340	2.8	7.6
5.0 - 10.0	290	35.8	2,690	9,450	14.2	570	2,010	15.7	21.2
10.0 - 20.0	70	8.6	1,330	19,440	7.0	220	3,300	6.2	17.0
More than 20.0	140	17.9	13,600	95,680	71.7	2,740	19,290	75.3	20.2
All	800	100.0	18,970	23,870	100.0	3,640	4,580	100.0	19.2
Non-Taxable Returns									
Less than 5.0	1,400	71.8	5,570	3,970	36.6	0	0	n/a	0.0
5.0 - 10.0	350	17.7	2,970	8,610	19.5	0	0	n/a	0.0
10.0 - 20.0	130	6.8	2,250	17,050	14.8	0	0	n/a	0.0
More than 20.0	70	3.7	4,430	60,870	29.1	0	0	n/a	0.0
All	1,950	100.0	15,230	7,800	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2025; estate tax under 2009 law with unindexed \$3.5 million exemption and a 45 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 T16-0280

2009 Law without Indexing Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2025¹

Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2016 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	6,090	47.9	27,010	4,430	14.6	470	80	2.0	1.7
5.0 - 10.0	4,030	31.7	34,020	8,430	18.4	2,840	700	12.4	8.4
10.0 - 20.0	1,610	12.6	27,160	16,890	14.7	4,980	3,100	21.8	18.4
More than 20.0	990	7.8	96,650	97,200	52.3	14,590	14,670	63.8	15.1
All	12,730	100.0	184,840	14,520	100.0	22,890	1,800	100.0	12.4
Taxable Returns									
Less than 5.0	1,190	24.0	5,650	4,760	5.1	470	390	2.0	8.3
5.0 - 10.0	2,070	41.9	17,030	8,240	15.2	2,840	1,370	12.4	16.7
10.0 - 20.0	1,050	21.3	17,910	17,060	16.0	4,980	4,750	21.8	27.8
More than 20.0	630	12.8	71,210	112,400	63.7	14,590	23,030	63.8	20.5
All	4,940	100.0	111,810	22,650	100.0	22,890	4,640	100.0	20.5
Non-Taxable Returns									
Less than 5.0	4,910	63.0	21,360	4,350	29.3	0	0	n/a	0.0
5.0 - 10.0	1,970	25.2	16,990	8,640	23.3	0	0	n/a	0.0
10.0 - 20.0	560	7.2	9,240	16,560	12.7	0	0	n/a	0.0
More than 20.0	360	4.6	25,440	70,510	34.8	0	0	n/a	0.0
All	7,790	100.0	73,030	9,370	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Estimates are for decedents dying in calendar year 2025; estate tax under 2009 law with unindexed \$3.5 million exemption and a 45 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.