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Table T22-0141
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹

Size of Gross Estate (millions of 2022 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	9,250	49.1	80,060	8,660	19.4	1,590	170	4.0	2.0
10.0 - 20.0	6,380	33.9	100,110	15,690	24.3	10,690	1,680	26.6	10.7
More than 20.0	3,200	17.0	231,600	72,380	56.2	27,950	8,730	69.5	12.1
All	18,820	100.0	411,780	21,880	100.0	40,230	2,140	100.0	9.8
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	2,800	31.9	23,590	8,430	9.4	1,590	570	4.0	6.8
10.0 - 20.0	3,760	42.8	61,750	16,420	24.7	10,690	2,840	26.6	17.3
More than 20.0	2,220	25.3	164,310	74,010	65.8	27,950	12,590	69.5	17.0
All	8,780	100.0	249,650	28,430	100.0	40,230	4,580	100.0	16.1
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	6,450	64.2	56,470	8,760	34.8	0	0	n/a	0.0
10.0 - 20.0	2,620	26.1	38,370	14,650	23.7	0	0	n/a	0.0
More than 20.0	980	9.8	67,290	68,660	41.5	0	0	n/a	0.0
All	10,040	100.0	162,130	16,150	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.90 million and the rate is 40 percent. Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(2) Average net estate tax liability as a percentage of average gross estate.

Table T22-0141
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2022 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	n/a	0.0
5.0 and above	240	100.0	1,960	8,170	100.0	0	0	n/a	0.0
All	240	100.0	1,960	8,170	100.0	0	0	n/a	0.0
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	0	100.0	30	0	100.0	0	0	n/a	0.0
All	0	100.0	30	0	100.0	0	0	n/a	0.0
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	240	100.0	1,930	8,040	100.0	0	0	n/a	0.0
All	240	100.0	1,930	8,040	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.90 million and the rate is 40 percent. Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(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 T22-0141
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹
Farms and Businesses²

Size of Gross Estate (millions of 2022 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	980	54.1	9,140	9,330	17.0	10	10	0.2	0.1
10.0 - 20.0	360	19.9	5,650	15,690	10.5	150	420	3.4	2.7
More than 20.0	460	25.4	38,900	84,570	72.4	4,210	9,150	96.3	10.8
All	1,810	100.0	53,700	29,670	100.0	4,370	2,410	100.0	8.1
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	30	7.1	260	8,670	0.8	10	330	0.2	3.8
10.0 - 20.0	80	19.0	1,330	16,630	4.3	150	1,880	3.4	11.3
More than 20.0	320	76.2	29,590	92,470	94.9	4,210	13,160	96.3	14.2
All	420	100.0	31,190	74,260	100.0	4,370	10,400	100.0	14.0
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	950	68.8	8,880	9,350	39.4	0	0	n/a	0.0
10.0 - 20.0	290	21.0	4,320	14,900	19.2	0	0	n/a	0.0
More than 20.0	140	10.1	9,310	66,500	41.4	0	0	n/a	0.0
All	1,380	100.0	22,510	16,310	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.90 million and the rate is 40 percent.

Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(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 T22-0141
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2026¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2022 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	3,960	43.3	35,510	8,970	14.0	470	120	2.1	1.3
10.0 - 20.0	3,070	33.6	46,890	15,270	18.5	3,480	1,130	15.2	7.4
More than 20.0	2,110	23.1	171,320	81,190	67.5	18,950	8,980	82.8	11.1
All	9,150	100.0	253,720	27,730	100.0	22,900	2,500	100.0	9.0
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	780	20.7	6,970	8,940	4.6	470	600	2.1	6.7
10.0 - 20.0	1,560	41.5	24,250	15,540	15.9	3,480	2,230	15.2	14.4
More than 20.0	1,420	37.8	120,850	85,110	79.5	18,950	13,350	82.8	15.7
All	3,760	100.0	152,060	40,440	100.0	22,900	6,090	100.0	15.1
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	3,180	59.0	28,540	8,970	28.1	0	0	n/a	0.0
10.0 - 20.0	1,510	28.0	22,640	14,990	22.3	0	0	n/a	0.0
More than 20.0	700	13.0	50,470	72,100	49.6	0	0	n/a	0.0
All	5,390	100.0	101,660	18,860	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

(1) Estimates are for decedents dying in calendar year 2026. The projected estate tax exemption under current law in 2026 is \$6.90 million and the rate is 40 percent. Numbers of returns have been rounded to the nearest multiple of ten and refer to returns filed with gross estate greater than the exemption.

(2) Average net estate tax liability as a percentage of average gross estate.