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Table T11-0160
\$5 Million Indexed Exemption and 35% Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹

Size of Gross Estate (millions of 2011 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	6,470	65.0	44,731	6,913	28.0	946	146	7.0	2.1
10.0 - 20.0	2,220	22.3	31,072	13,990	19.4	2,688	1,210	20.0	8.7
More than 20.0	1,270	12.7	83,963	66,269	52.6	9,831	7,759	73.0	11.7
All	9,960	100.0	159,766	16,044	100.0	13,465	1,352	100.0	8.4
TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,780	44.8	13,163	7,416	14.2	946	533	7.0	7.2
10.0 - 20.0	1,360	34.3	19,274	14,182	20.8	2,688	1,978	20.0	13.9
More than 20.0	830	20.9	60,274	72,795	65.0	9,831	11,873	73.0	16.3
All	3,960	100.0	92,711	23,406	100.0	13,465	3,399	100.0	14.5
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	4,700	78.3	31,569	6,722	47.1	0	0	n/a	0.0
10.0 - 20.0	860	14.4	11,798	13,703	17.6	0	0	n/a	0.0
More than 20.0	440	7.3	23,688	53,960	35.3	0	0	n/a	0.0
All	6,000	100.0	67,055	11,181	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax law has a \$5.14 million exemption with a 35% 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 T11-0160
\$5 Million Indexed Exemption and 35% Rate
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 2011 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	140	100.0	909	6,403	100.0	8	56	100.0	0.9
All	140	100.0	909	6,403	100.0	8	56	100.0	0.9
TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	30	100.0	213	6,861	100.0	8	255	100.0	3.7
All	30	100.0	213	6,861	100.0	8	255	100.0	3.7
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	110	100.0	696	6,275	100.0	0	0	n/a	0.0
All	110	100.0	696	6,275	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax law has a \$5.14 million exemption with a 35% 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 T11-0160
\$5 Million Indexed Exemption and 35% Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2013¹
Farms and Businesses²

Size of Gross Estate (millions of 2011 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	190	49.3	1,296	6,930	11.2	11	60	1.2	0.9
10.0 - 20.0	80	20.6	1,094	14,031	9.5	74	944	7.9	6.7
More than 20.0	110	29.8	9,142	80,905	79.3	847	7,494	90.9	9.3
All	380	100.0	11,533	30,429	100.0	932	2,458	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	40	28.2	248	7,100	3.7	11	322	1.2	4.5
10.0 - 20.0	30	25.8	477	14,896	7.1	74	2,301	7.9	15.4
More than 20.0	60	46.0	5,990	105,096	89.2	847	14,857	90.9	14.1
All	120	100.0	6,716	54,158	100.0	932	7,514	100.0	13.9
NON-TAXABLE RETURNS									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	150	59.6	1,047	6,891	21.7	0	0	n/a	0.0
10.0 - 20.0	50	18.4	618	13,143	12.8	0	0	n/a	0.0
More than 20.0	60	22.0	3,152	56,283	65.4	0	0	n/a	0.0
All	260	100.0	4,817	18,890	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax law has a \$5.14 million exemption with a 35% 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 T11-0160
\$5 Million Indexed Exemption and 35% Rate
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 2011 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	3,160	58.6	21,851	6,917	20.3	366	116	3.8	1.7
10.0 - 20.0	1,280	23.7	17,735	13,855	16.5	1,362	1,064	14.1	7.7
More than 20.0	950	17.7	67,856	71,202	63.2	7,941	8,333	82.1	11.7
All	5,390	100.0	107,442	19,926	100.0	9,669	1,793	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	760	36.7	5,579	7,370	8.7	366	484	3.8	6.6
10.0 - 20.0	690	33.5	9,684	13,994	15.1	1,362	1,968	14.1	14.1
More than 20.0	620	29.8	48,937	79,442	76.2	7,941	12,891	82.1	16.2
All	2,070	100.0	64,199	31,089	100.0	9,669	4,682	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	2,400	72.2	16,272	6,774	37.6	0	0	n/a	0.0
10.0 - 20.0	590	17.7	8,051	13,693	18.6	0	0	n/a	0.0
More than 20.0	340	10.1	18,919	56,140	43.8	0	0	n/a	0.0
All	3,330	100.0	43,242	12,997	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Estimates are for decedents dying in calendar year 2013, estate tax law has a \$5.14 million exemption with a 35% 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.