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Table T11-0161
\$3.5 Million Unindexed Exemption and 45% Top 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 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	770	4.4	2,732	3,539	1.4	9	11	0.0	0.3
3.5 - 5.0	6,710	38.5	28,507	4,248	14.9	459	68	2.1	1.6
5.0 - 10.0	6,460	37.0	44,654	6,917	23.4	3,216	498	14.7	7.2
10.0 - 20.0	2,220	12.7	31,072	13,990	16.3	4,573	2,059	21.0	14.7
More than 20.0	1,270	7.3	83,963	66,269	44.0	13,554	10,698	62.1	16.1
All	17,430	100.0	190,927	10,956	100.0	21,811	1,252	100.0	11.4
TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	90	1.2	314	3,574	0.3	9	98	0.0	2.7
3.5 - 5.0	1,620	21.7	6,996	4,321	6.1	459	284	2.1	6.6
5.0 - 10.0	3,450	46.3	24,223	7,019	21.2	3,216	932	14.7	13.3
10.0 - 20.0	1,450	19.5	20,355	14,038	17.8	4,573	3,154	21.0	22.5
More than 20.0	840	11.3	62,542	74,101	54.7	13,554	16,059	62.1	21.7
All	7,450	100.0	114,430	15,354	100.0	21,811	2,926	100.0	19.1
NON-TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	680	6.8	2,418	3,540	3.2	0	0	n/a	0.0
3.5 - 5.0	5,090	51.1	21,511	4,225	28.1	0	0	n/a	0.0
5.0 - 10.0	3,010	30.1	20,430	6,799	26.7	0	0	n/a	0.0
10.0 - 20.0	770	7.7	10,717	13,900	14.0	0	0	n/a	0.0
More than 20.0	420	4.2	21,421	50,641	28.0	0	0	n/a	0.0
All	9,970	100.0	76,497	7,670	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 \$3.5 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 T11-0161
\$3.5 Million Unindexed Exemption and 45% Top 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 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	300	38.8	1,058	3,516	32.1	0	0	0.0	0.0
3.5 - 5.0	340	43.6	1,352	4,000	41.0	6	17	12.8	0.4
5.0 - 10.0	140	17.8	889	6,441	26.9	39	279	87.2	4.3
All	780	100.1	3,299	4,252	100.0	44	57	100.0	1.3
TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	10	23.3	65	4,620	17.0	6	404	12.8	8.8
5.0 - 10.0	50	76.7	315	6,850	83.0	39	838	87.2	12.2
All	60	100.0	380	6,330	100.0	44	737	100.0	11.6
NON-TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	300	42.0	1,058	3,516	36.3	0	0	n/a	0.0
3.5 - 5.0	320	45.3	1,287	3,974	44.1	0	0	n/a	0.0
5.0 - 10.0	90	12.8	574	6,236	19.7	0	0	n/a	0.0
All	720	100.1	2,920	4,078	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 \$3.5 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 T11-0161
\$3.5 Million Unindexed Exemption and 45% Top 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 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	300	29.7	1,058	3,516	7.6	0	0	0.0	0.0
3.5 - 5.0	340	33.4	1,352	4,000	9.7	6	17	0.4	0.4
5.0 - 10.0	180	18.1	1,276	6,971	9.2	49	268	3.7	3.8
10.0 - 20.0	80	7.7	1,094	14,031	7.9	120	1,544	9.0	11.0
More than 20.0	110	11.2	9,142	80,905	65.7	1,164	10,298	86.9	12.7
All	1,010	100.0	13,923	13,744	100.0	1,339	1,322	100.0	9.6
TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	10	8.2	65	4,620	0.9	6	404	0.4	8.8
5.0 - 10.0	60	33.9	413	7,120	5.5	49	845	3.7	11.9
10.0 - 20.0	40	22.2	546	14,371	7.2	120	3,170	9.0	22.1
More than 20.0	60	36.3	6,528	105,296	86.4	1,164	18,770	86.9	17.8
All	170	100.6	7,552	44,164	100.0	1,339	7,830	100.0	17.7
NON-TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	300	35.7	1,058	3,516	16.6	0	0	n/a	0.0
3.5 - 5.0	320	38.5	1,287	3,974	20.2	0	0	n/a	0.0
5.0 - 10.0	130	14.8	863	6,901	13.5	0	0	n/a	0.0
10.0 - 20.0	40	4.9	548	13,373	8.6	0	0	n/a	0.0
More than 20.0	50	6.2	2,614	50,268	41.0	0	0	n/a	0.0
All	840	100.1	6,371	7,566	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 \$3.5 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 T11-0161
\$3.5 Million Unindexed Exemption and 45% Top 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 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	420	5.0	1,494	3,532	1.2	5	11	0.0	0.3
3.5 - 5.0	2,710	31.8	11,448	4,221	9.5	84	31	0.6	0.7
5.0 - 10.0	3,150	37.0	21,826	6,920	18.1	1,280	406	8.8	5.9
10.0 - 20.0	1,280	15.0	17,735	13,855	14.7	2,321	1,813	15.9	13.1
More than 20.0	950	11.2	67,856	71,202	56.4	10,924	11,462	74.8	16.1
All	8,520	100.0	120,359	14,123	100.0	14,613	1,715	100.0	12.1
TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	30	1.0	116	3,522	0.2	5	136	0.0	3.9
3.5 - 5.0	340	10.3	1,459	4,344	2.0	84	250	0.6	5.7
5.0 - 10.0	1,500	45.9	10,442	6,984	14.2	1,280	856	8.8	12.3
10.0 - 20.0	770	23.5	10,571	13,800	14.4	2,321	3,030	15.9	22.0
More than 20.0	630	19.3	50,816	80,661	69.2	10,924	17,339	74.8	21.5
All	3,260	100.0	73,404	22,523	100.0	14,613	4,484	100.0	19.9
NON-TAXABLE RETURNS									
Less than 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	390	7.4	1,378	3,524	2.9	0	0	n/a	0.0
3.5 - 5.0	2,380	45.1	9,988	4,204	21.3	0	0	n/a	0.0
5.0 - 10.0	1,660	31.5	11,385	6,862	24.2	0	0	n/a	0.0
10.0 - 20.0	510	9.8	7,164	13,938	15.3	0	0	n/a	0.0
More than 20.0	320	6.1	17,039	52,754	36.3	0	0	n/a	0.0
All	5,260	100.0	46,955	8,922	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 \$3.5 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.