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Table T11-0162
\$3.5 Million Indexed 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 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	6,420	39.2	27,432	4,276	14.7	351	55	1.7	1.3
5.0 - 10.0	6,460	39.5	44,654	6,917	23.9	2,968	460	13.9	6.6
10.0 - 20.0	2,220	13.6	31,072	13,990	16.6	4,468	2,012	21.0	14.4
More than 20.0	1,270	7.7	83,963	66,269	44.9	13,493	10,650	63.4	16.1
All	16,360	100.0	187,120	11,438	100.0	21,280	1,301	100.0	11.4
TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	1,340	19.2	5,924	4,411	5.3	351	262	1.7	5.9
5.0 - 10.0	3,370	48.1	23,701	7,031	21.1	2,968	881	13.9	12.5
10.0 - 20.0	1,450	20.7	20,339	14,037	18.1	4,468	3,083	21.0	22.0
More than 20.0	840	12.0	62,265	73,949	55.5	13,493	16,025	63.4	21.7
All	7,010	100.0	112,229	16,021	100.0	21,280	3,038	100.0	19.0
NON-TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	5,070	54.2	21,508	4,241	28.7	0	0	n/a	0.0
5.0 - 10.0	3,090	33.0	20,952	6,792	28.0	0	0	n/a	0.0
10.0 - 20.0	770	8.3	10,733	13,902	14.3	0	0	n/a	0.0
More than 20.0	430	4.5	21,698	51,054	29.0	0	0	n/a	0.0
All	9,350	100.0	74,891	8,006	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 \$3.661 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 T11-0162
\$3.5 Million Indexed 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 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	310	68.8	1,232	4,041	58.1	5	15	11.7	0.4
5.0 - 10.0	140	31.2	889	6,441	41.9	35	256	88.3	4.0
All	440	100.0	2,121	4,788	100.0	40	90	100.0	1.9
TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	10	22.8	63	4,849	17.5	5	359	11.7	7.4
5.0 - 10.0	40	77.2	298	6,762	82.5	35	802	88.3	11.9
All	60	100.0	361	6,326	100.0	40	701	100.0	11.1
NON-TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	290	75.4	1,169	4,018	66.4	0	0	n/a	0.0
5.0 - 10.0	90	24.4	591	6,290	33.6	0	0	n/a	0.0
All	390	100.0	1,761	4,561	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 \$3.661 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 T11-0162
\$3.5 Million Indexed 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 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	310	44.9	1,232	4,041	9.7	5	15	0.4	0.4
5.0 - 10.0	180	26.9	1,276	6,971	10.0	45	246	3.4	3.5
10.0 - 20.0	80	11.5	1,094	14,031	8.6	118	1,509	8.9	10.8
More than 20.0	110	16.6	9,142	80,905	71.7	1,159	10,259	87.4	12.7
All	680	100.0	12,745	18,742	100.0	1,327	1,951	100.0	10.4
TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	10	7.8	63	4,849	0.8	5	359	0.4	7.4
5.0 - 10.0	50	32.5	383	7,087	5.1	45	832	3.4	11.7
10.0 - 20.0	40	22.9	546	14,356	7.3	118	3,098	8.9	21.6
More than 20.0	60	36.7	6,444	105,637	86.7	1,159	19,004	87.4	18.0
All	170	100.0	7,435	44,790	100.0	1,327	7,992	100.0	17.8
NON-TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	290	56.6	1,169	4,018	22.0	0	0	n/a	0.0
5.0 - 10.0	130	25.1	893	6,922	16.8	0	0	n/a	0.0
10.0 - 20.0	40	8.0	549	13,387	10.3	0	0	n/a	0.0
More than 20.0	50	10.3	2,698	50,914	50.8	0	0	n/a	0.0
All	510	100.0	5,310	10,330	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 \$3.661 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 T11-0162
\$3.5 Million Indexed 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 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	2,550	32.1	10,840	4,259	9.2	60	24	0.4	0.6
5.0 - 10.0	3,150	39.8	21,826	6,920	18.5	1,173	372	8.2	5.4
10.0 - 20.0	1,280	16.1	17,735	13,855	15.0	2,265	1,770	15.8	12.8
More than 20.0	950	12.0	67,856	71,202	57.4	10,878	11,414	75.7	16.0
All	7,930	100.0	118,257	14,909	100.0	14,376	1,812	100.0	12.2
TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	290	9.1	1,267	4,414	1.7	60	209	0.4	4.7
5.0 - 10.0	1,460	46.5	10,225	6,999	14.1	1,173	803	8.2	11.5
10.0 - 20.0	770	24.4	10,562	13,789	14.5	2,265	2,957	15.8	21.4
More than 20.0	630	20.0	50,565	80,517	69.6	10,878	17,322	75.7	21.5
All	3,140	100.0	72,619	23,112	100.0	14,376	4,576	100.0	19.8
NON-TAXABLE RETURNS									
Less than 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	2,260	47.1	9,574	4,240	21.0	0	0	n/a	0.0
5.0 - 10.0	1,690	35.3	11,601	6,852	25.4	0	0	n/a	0.0
10.0 - 20.0	510	10.7	7,173	13,955	15.7	0	0	n/a	0.0
More than 20.0	330	6.8	17,291	53,203	37.9	0	0	n/a	0.0
All	4,790	100.0	45,638	9,528	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 \$3.661 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.