

Table T12-0322
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2022¹

Size of Gross Estate (millions of 2012 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 1.0	26,610	15.7	29,779	1,119	4.7	143	5	0.2	0.5
1.0 - 2.0	88,530	52.3	149,127	1,684	23.4	9,869	111	11.9	6.6
2.0 - 3.5	31,010	18.3	100,983	3,256	15.8	15,452	498	18.6	15.3
3.5 - 5.0	9,750	5.8	49,262	5,052	7.7	8,576	880	10.3	17.4
5.0 - 10.0	8,300	4.9	69,289	8,346	10.9	12,407	1,494	15.0	17.9
10.0 - 20.0	2,760	1.6	46,908	17,002	7.3	7,951	2,882	9.6	17.0
More than 20.0	2,250	1.3	192,944	85,867	30.2	28,529	12,696	34.4	14.8
All	169,220	100.0	638,293	3,772	100.0	82,926	490	100.0	13.0
Taxable Returns									
Less than 1.0	4,630	4.7	5,444	1,177	1.2	143	31	0.2	2.6
1.0 - 2.0	56,990	58.4	96,045	1,685	21.6	9,869	173	11.9	10.3
2.0 - 3.5	20,390	20.9	67,602	3,316	15.2	15,452	758	18.6	22.9
3.5 - 5.0	6,480	6.6	32,631	5,037	7.4	8,576	1,324	10.3	26.3
5.0 - 10.0	5,340	5.5	44,751	8,383	10.1	12,407	2,324	15.0	27.7
10.0 - 20.0	1,870	1.9	32,579	17,385	7.3	7,951	4,243	9.6	24.4
More than 20.0	1,840	1.9	164,826	89,726	37.1	28,529	15,530	34.4	17.3
All	97,530	100.0	443,878	4,551	100.0	82,926	850	100.0	18.7
Non-Taxable Returns									
Less than 1.0	21,990	30.7	24,335	1,107	12.5	0	0	n/a	0.0
1.0 - 2.0	31,540	44.0	53,082	1,683	27.3	0	0	n/a	0.0
2.0 - 3.5	10,630	14.8	33,381	3,141	17.2	0	0	n/a	0.0
3.5 - 5.0	3,270	4.6	16,630	5,081	8.6	0	0	n/a	0.0
5.0 - 10.0	2,960	4.1	24,538	8,279	12.6	0	0	n/a	0.0
10.0 - 20.0	890	1.2	14,329	16,192	7.4	0	0	n/a	0.0
More than 20.0	410	0.6	28,118	68,580	14.5	0	0	n/a	0.0
All	71,690	100.0	194,415	2,712	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under pre-ATRA law in 2022 has a \$1 million exemption and a top statutory rate of 55 percent. 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 T12-0322
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2022¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2012 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 1.0	490	6.6	542	1,101	3.3	1	1	0.0	0.1
1.0 - 2.0	5,330	71.6	8,773	1,647	53.8	328	62	29.8	3.7
2.0 - 3.5	660	8.8	2,196	3,353	13.5	122	187	11.1	5.6
3.5 - 5.0	890	11.9	4,251	4,798	26.0	606	684	55.1	14.3
5.0 - 10.0	80	1.0	557	7,230	3.4	43	556	3.9	7.7
All	7,440	100.0	16,319	2,195	100.0	1,099	148	100.0	6.7
Taxable Returns									
Less than 1.0	70	1.7	83	0	0.9	1	0	0.0	0.6
1.0 - 2.0	3,210	75.1	5,166	1,611	52.8	328	102	29.8	6.3
2.0 - 3.5	200	4.6	665	3,393	6.8	122	624	11.1	18.4
3.5 - 5.0	770	18.1	3,680	4,767	37.6	606	785	55.1	16.5
5.0 - 10.0	20	0.6	182	7,586	1.9	43	1,784	3.9	23.5
All	4,270	100.0	9,776	2,289	100.0	1,099	257	100.0	11.2
Non-Taxable Returns									
Less than 1.0	420	13.2	458	1,093	7.0	0	0	n/a	0.0
1.0 - 2.0	2,120	67.0	3,608	1,703	55.1	0	0	n/a	0.0
2.0 - 3.5	460	14.5	1,531	3,336	23.4	0	0	n/a	0.0
3.5 - 5.0	110	3.6	571	5,006	8.7	0	0	n/a	0.0
5.0 - 10.0	50	1.7	375	7,068	5.7	0	0	n/a	0.0
All	3,160	100.0	6,542	2,068	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under pre-ATRA law in 2022 has a \$1 million exemption and a top statutory rate of 55 percent. 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 T12-0322
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2022¹
Farms and Businesses²

Size of Gross Estate (millions of 2012 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 1.0	490	6.4	542	1,101	1.7	1	1	0.0	0.1
1.0 - 2.0	5,330	69.2	8,773	1,647	27.9	328	62	11.0	3.7
2.0 - 3.5	660	8.5	2,196	3,353	7.0	122	187	4.1	5.6
3.5 - 5.0	890	11.5	4,258	4,800	13.5	606	683	20.3	14.2
5.0 - 10.0	140	1.8	1,185	8,525	3.8	91	656	3.1	7.7
10.0 - 20.0	70	1.0	1,239	16,745	3.9	191	2,581	6.4	15.4
More than 20.0	130	1.6	13,246	104,297	42.1	1,642	12,926	55.1	12.4
All	7,700	100.0	31,439	4,083	100.0	2,980	387	100.0	9.5
Taxable Returns									
Less than 1.0	70	1.6	83	0	0.4	1	0	0.0	0.6
1.0 - 2.0	3,210	72.3	5,166	1,611	23.1	328	102	11.0	6.3
2.0 - 3.5	200	4.4	665	3,393	3.0	122	624	4.1	18.4
3.5 - 5.0	770	17.4	3,680	4,767	16.4	606	785	20.3	16.5
5.0 - 10.0	50	1.1	457	8,966	2.0	91	1,789	3.1	20.0
10.0 - 20.0	40	1.0	770	17,897	3.4	191	4,441	6.4	24.8
More than 20.0	100	2.2	11,556	120,371	51.6	1,642	17,099	55.1	14.2
All	4,440	100.0	22,376	5,042	100.0	2,980	672	100.0	13.3
Non-Taxable Returns									
Less than 1.0	420	12.8	458	1,093	5.1	0	0	n/a	0.0
1.0 - 2.0	2,120	65.0	3,608	1,703	39.8	0	0	n/a	0.0
2.0 - 3.5	460	14.1	1,531	3,336	16.9	0	0	n/a	0.0
3.5 - 5.0	120	3.5	578	5,025	6.4	0	0	n/a	0.0
5.0 - 10.0	90	2.7	728	8,364	8.0	0	0	n/a	0.0
10.0 - 20.0	30	1.0	470	15,148	5.2	0	0	n/a	0.0
More than 20.0	30	1.0	1,690	54,520	18.7	0	0	n/a	0.0
All	3,260	100.0	9,062	2,778	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

(1) Estimates are for decedents dying in calendar year 2022; estate tax under pre-ATRA law in 2022 has a \$1 million exemption and a top statutory rate of 55 percent. 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 T12-0322
Pre-ATRA Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2022¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2012 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 1.0	6,170	13.9	7,070	1,146	2.6	44	7	0.1	0.6
1.0 - 2.0	22,300	50.2	36,880	1,654	13.3	1,510	68	4.3	4.1
2.0 - 3.5	6,560	14.8	22,328	3,404	8.1	2,836	432	8.1	12.7
3.5 - 5.0	3,520	7.9	17,332	4,927	6.3	2,467	701	7.1	14.2
5.0 - 10.0	3,020	6.8	26,409	8,736	9.6	3,948	1,306	11.3	15.0
10.0 - 20.0	1,380	3.1	23,850	17,333	8.6	3,810	2,769	10.9	16.0
More than 20.0	1,480	3.3	142,422	96,492	51.5	20,191	13,680	58.0	14.2
All	44,420	100.0	276,290	6,220	100.0	34,807	784	100.0	12.6
Taxable Returns									
Less than 1.0	2,710	10.7	3,250	0	1.6	44	0	0.1	1.4
1.0 - 2.0	12,810	50.9	20,336	1,588	10.2	1,510	118	4.3	7.4
2.0 - 3.5	3,620	14.4	12,675	3,506	6.4	2,836	785	8.1	22.4
3.5 - 5.0	2,310	9.2	11,245	4,864	5.6	2,467	1,067	7.1	21.9
5.0 - 10.0	1,650	6.5	14,868	9,027	7.5	3,948	2,397	11.3	26.6
10.0 - 20.0	900	3.6	16,118	17,890	8.1	3,810	4,229	10.9	23.6
More than 20.0	1,190	4.7	120,948	101,466	60.6	20,191	16,939	58.0	16.7
All	25,180	100.0	199,439	7,921	100.0	34,807	1,382	100.0	17.5
Non-Taxable Returns									
Less than 1.0	3,470	18.0	3,820	1,103	5.0	0	0	n/a	0.0
1.0 - 2.0	9,490	49.3	16,544	1,744	21.5	0	0	n/a	0.0
2.0 - 3.5	2,950	15.3	9,653	3,277	12.6	0	0	n/a	0.0
3.5 - 5.0	1,210	6.3	6,087	5,047	7.9	0	0	n/a	0.0
5.0 - 10.0	1,380	7.2	11,541	8,387	15.0	0	0	n/a	0.0
10.0 - 20.0	480	2.5	7,731	16,242	10.1	0	0	n/a	0.0
More than 20.0	280	1.5	21,474	75,614	27.9	0	0	n/a	0.0
All	19,240	100.0	76,851	3,994	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-5).

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