

9-Jan-13

PRELIMINARY RESULTS

[Click on PDF or Excel link to see additional breakdowns for farms and businesses.](#)

Table T13-0020

Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2013¹

Size of Gross Estate (millions of 2013 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	5,450	62.7	37,935	6,967	26.4	952	175	6.7	2.5
10.0 - 20.0	2,020	23.2	27,844	13,764	19.4	2,808	1,388	19.8	10.1
More than 20.0	1,220	14.0	77,862	63,822	54.2	10,441	8,558	73.5	13.4
All	8,690	100.0	143,642	16,531	100.0	14,200	1,634	100.0	9.9
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,700	45.1	12,432	7,296	14.5	952	559	6.7	7.7
10.0 - 20.0	1,270	33.6	17,809	14,023	20.8	2,808	2,211	19.8	15.8
More than 20.0	810	21.3	55,520	68,798	64.7	10,441	12,938	73.5	18.8
All	3,780	100.0	85,760	22,682	100.0	14,200	3,756	100.0	16.6
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	3,740	76.2	25,503	6,817	44.1	0	0	n/a	0.0
10.0 - 20.0	750	15.3	10,035	13,327	17.3	0	0	n/a	0.0
More than 20.0	410	8.4	22,343	54,099	38.6	0	0	n/a	0.0
All	4,910	100.0	57,881	11,793	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under current law in 2013 has a \$5.25 million exemption and a 40 percent 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 T13-0020
Current Law 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 2013 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	160	100.0	1,064	6,487	100.0	6	34	100.0	100.0
All	160	100.0	1,064	6,487	100.0	6	34	100.0	0.5
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 and above	20	100.0	112	6,983	100.0	6	345	100.0	4.9
All	20	100.0	112	6,983	100.0	6	345	100.0	4.9
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 and above	150	100.0	952	6,434	100.0	0	0	n/a	0.0
All	150	100.0	952	6,434	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under current law in 2013 has a \$5.25 million exemption and a 40 percent 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 T13-0020
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2013¹
Farms and Businesses²

Size of Gross Estate (millions of 2013 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	210	51.3	1,494	7,049	13.0	10	46	1.0	0.7
10.0 - 20.0	90	21.5	1,198	13,459	10.4	106	1,192	10.6	8.9
More than 20.0	110	27.4	8,802	77,897	76.6	889	7,869	88.5	10.1
All	410	100.2	11,495	27,832	100.0	1,005	2,434	100.0	8.7
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	20	16.9	151	7,530	2.4	10	489	1.0	6.5
10.0 - 20.0	40	34.7	585	14,266	9.2	106	2,588	10.6	18.1
More than 20.0	60	48.3	5,595	98,150	88.4	889	15,601	88.5	15.9
All	120	100.0	6,330	53,645	100.0	1,005	8,518	100.0	15.9
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	190	65.1	1,344	6,999	26.0	0	0	n/a	0.0
10.0 - 20.0	50	16.3	613	12,770	11.9	0	0	n/a	0.0
More than 20.0	60	19.0	3,208	57,282	62.1	0	0	n/a	0.0
All	300	100.3	5,165	17,507	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under current law in 2013 has a \$5.25 million exemption and a 40 percent 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 T13-0020
Current Law 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 2013 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	2,720	56.7	18,930	6,970	19.5	421	155	4.1	2.2
10.0 - 20.0	1,170	24.4	16,042	13,723	16.5	1,470	1,258	14.5	9.2
More than 20.0	910	18.9	62,088	68,529	64.0	8,259	9,116	81.4	13.3
All	4,790	100.0	97,059	20,263	100.0	10,150	2,119	100.0	10.5
Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	740	37.1	5,376	7,285	9.1	421	570	4.1	7.8
10.0 - 20.0	660	33.2	9,244	13,964	15.7	1,470	2,221	14.5	15.9
More than 20.0	590	29.7	44,305	74,965	75.2	8,259	13,974	81.4	18.6
All	1,990	100.0	58,925	29,596	100.0	10,150	5,098	100.0	17.2
Non-Taxable Returns									
Less than 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	1,980	70.7	13,553	6,852	35.5	0	0	n/a	0.0
10.0 - 20.0	510	18.1	6,797	13,407	17.8	0	0	n/a	0.0
More than 20.0	310	11.2	17,783	56,634	46.6	0	0	n/a	0.0
All	2,800	100.0	38,134	13,624	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Estimates are for decedents dying in calendar year 2013; estate tax under current law in 2013 has a \$5.25 million exemption and a 40 percent 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.