

3-Feb-22

Tax Year 2022 Unified Estate Tax Rate Schedule
(for 2022 decedents)

Taxable Amount (dollars) *		Marginal Tax Rate
Over	But not over	
\$0	\$10,000	18%
\$10,000	\$20,000	20%
\$20,000	\$40,000	22%
\$40,000	\$60,000	24%
\$60,000	\$80,000	26%
\$80,000	\$100,000	28%
\$100,000	\$150,000	30%
\$150,000	\$250,000	32%
\$250,000	\$500,000	34%
\$500,000	\$750,000	37%
\$750,000	\$1,000,000	39%
\$1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2021.

Notes: * Although tax rates are graduated, all transfers in excess of the exemption are taxed at the top rate because the exemption exceeds the threshold at which the top rate applies. Basic exemption or credit amount is \$12,060,000 for tax year 2022. Therefore, any value of the estate over \$12.06 million is generally taxed at the top rate of 40 percent, since the exemption or credit amount exceeds the top taxable amount bracket.

30-Apr-21

**Tax Year 2021 Unified Estate Tax Rate Schedule
(for 2021 decedents)**

Taxable Amount (dollars) *		Marginal Tax Rate
Over	But not over	
\$0	\$10,000	18%
\$10,000	\$20,000	20%
\$20,000	\$40,000	22%
\$40,000	\$60,000	24%
\$60,000	\$80,000	26%
\$80,000	\$100,000	28%
\$100,000	\$150,000	30%
\$150,000	\$250,000	32%
\$250,000	\$500,000	34%
\$500,000	\$750,000	37%
\$750,000	\$1,000,000	39%
\$1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, April 2021.

Notes: * Although tax rates are graduated, all transfers in excess of the exemption are taxed at the top rate because the exemption exceeds the threshold at which the top rate applies. Basic exemption or credit amount is \$11,700,000 for tax year 2021. Therefore, any value of the estate over \$11.7 million is generally taxed at the top rate of 40 percent, since the exemption or credit amount exceeds the top taxable amount bracket.

30-Mar-20

Tax Year 2020 Unified Estate Tax Rate Schedule
(for 2020 decedents)

Taxable Amount (dollars)		Marginal Tax Rate
Over	But not over	
\$0	\$10,000	18%
\$10,000	\$20,000	20%
\$20,000	\$40,000	22%
\$40,000	\$60,000	24%
\$60,000	\$80,000	26%
\$80,000	\$100,000	28%
\$100,000	\$150,000	30%
\$150,000	\$250,000	32%
\$250,000	\$500,000	34%
\$500,000	\$750,000	37%
\$750,000	\$1,000,000	39%
\$1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, January 2020.

Notes: Basic exemption or credit amount is \$11,580,000. Any value of the estate over \$11.58 million is generally taxed at the top rate of 40 percent, since the exemption or credit amount exceeds the top taxable amount bracket.

30-Mar-20

Tax Year 2019 Unified Estate Tax Rate Schedule
(for 2019 decedents)

Taxable Amount (dollars)		Marginal Tax Rate
Over	But not over	
\$0	\$10,000	18%
\$10,000	\$20,000	20%
\$20,000	\$40,000	22%
\$40,000	\$60,000	24%
\$60,000	\$80,000	26%
\$80,000	\$100,000	28%
\$100,000	\$150,000	30%
\$150,000	\$250,000	32%
\$250,000	\$500,000	34%
\$500,000	\$750,000	37%
\$750,000	\$1,000,000	39%
\$1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, January 2020.

Notes: Basic exclusion amount is \$11,400,000.

31-Jul-19

Tax Year 2018 Unified Estate Tax Rate Schedule

Taxable Amount (dollars)		Marginal Tax Rate
Over	But not over	
\$0	\$10,000	18%
\$10,000	\$20,000	20%
\$20,000	\$40,000	22%
\$40,000	\$60,000	24%
\$60,000	\$80,000	26%
\$80,000	\$100,000	28%
\$100,000	\$150,000	30%
\$150,000	\$250,000	32%
\$250,000	\$500,000	34%
\$500,000	\$750,000	37%
\$750,000	\$1,000,000	39%
\$1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November 2018.

Notes: Basic exclusion amount is \$11,180,000.

31-Jul-19

2017 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November 2017.

10-Jan-17

2016 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2016.

10-Jan-17

2015 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2015.

4-Nov-14

2014 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2014.

11-Apr-13

2013 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2013.

7-Oct-13

2012 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	----	35%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2012.

24-Jun-11

2011 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	----	35%

Note: The estate tax was repealed by EGTRRA for calendar year 2010 only.

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2011.

19-Jan-10

2009 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	----	45%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2009.

18-Sep-08

2008 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	----	45%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2008.

2-Jan-08

2007 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	----	45%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2007.

10-Jul-07

2006 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	46%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, October 2006.

2005 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	47%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2005.

2004 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	48%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2004.

2003 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	49%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August, 2003.

2002 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	2,500,000	49%
2,500,000	----	50%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August, 2002.

2001 Unified Rate Schedule

Taxable Amount		Marginal Rate
Over	But not over	
\$0	\$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	2,500,000	49%
2,500,000	3,000,000	53%
3,000,000	—	55%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November, 2001.