3-Feb-22

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

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

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

Taxable Amoun	Taxable Amount (dollars) *	
Over	But not over	Marginal Tax Rate
\$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%

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

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

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

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

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

Taxable Amou	Taxable Amount (dollars)	
Over	But not over	Marginal Tax Rate
\$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%

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

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.

Taxable Amou	Taxable Amount (dollars)	
Over	But not over	Marginal Tax Rate
\$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%

31-Jul-19 Tax Year 2018 Unified Estate Tax Rate Schedule

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		
Over	But not over	Marginal Rate
\$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%
,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		
Over	But not over	Marginal Rate
\$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%
,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		
Over	But not over	Marginal Rate
\$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%
,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		
Over	But not over	Marginal Rate
\$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%
,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		
Over	But not over	Marginal Rate
\$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%
,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

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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%

2012 Unified Rate Schedule

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

24-Jun-11

Taxable	Taxable Amount	
Over	But not over	Marginal Rate
\$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%

2011 Unified Rate Schedule

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

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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%
,000,000	1,250,000	41%
,250,000	1,500,000	43%
,500,000		45%

2009 Unified Rate Schedule

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

18-Sep-08

Taxable Amount But not over Marginal Rate 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% 250,000 150,000 32% 250,000 500,000 34% 750,000 37% 500,000 750,000 1,000,000 39% 1,000,000 1,250,000 41% 1,250,000 1,500,000 43% 1,500,000 45% ----

2008 Unified Rate Schedule

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

2-Jan-08

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

2007 Unified Rate Schedule

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

10-Jul-07

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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%

2006 Unified Rate Schedule

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

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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.

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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%
2,000,000		4070

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

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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.

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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.

Taxable	e Amount	
Over	But not over	Marginal Rate
\$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.