

23-Mar-23

Tax Year 2023 Unified Estate Tax Rate Schedule
(for 2023 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 Table A, September 2022.

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.