



Estate + Gift Tax Rates and Exemption Amounts

Year	Annual Gift Exclusion	Exemption Value of Unified Credit (Gift Exemption When Not Unified)	Threshold of Highest Statutory Tax Rate	Highest Statutory Tax Rate (Percent)
1975-1976	\$3,000	\$60,000 (\$30,000)	\$10,000,000	57.75 Gift: 77 Estate
1977	\$3,000	\$120,667	\$5,000,000	70
1978	\$3,000	\$134,000	\$5,000,000	70
1979	\$3,000	\$147,333	\$5,000,000	70
1980	\$3,000	\$161,563	\$5,000,000	70
1981	\$10,000	\$175,625	\$5,000,000	70
1982	\$10,000	\$225,000	\$4,000,000	65
1983	\$10,000	\$275,000	\$3,500,000	60
1984	\$10,000	\$325,000	\$3,000,000	55
1985	\$10,000	\$400,000	\$3,000,000	55
1986	\$10,000	\$500,000	\$3,000,000	55
1987-1997	\$10,000	\$600,000	\$3,000,000	55
1998	\$10,000	\$625,000	\$3,000,000	55
1999	\$10,000	\$650,000	\$3,000,000	55
2000-2001	\$10,000	\$675,000	\$3,000,000	55
2002	\$11,000	\$1,000,000	\$2,500,000	50
2003	\$11,000	\$1,000,000	\$2,000,000	49
2004	\$11,000	\$1,500,000 (\$1,000,000)	\$2,000,000	48
2005	\$11,000	\$1,500,000 (\$1,000,000)	\$2,000,000	47
2006	\$12,000	\$2,000,000 (\$1,000,000)	\$2,000,000	46
2007-2008	\$12,000	\$2,000,000 (\$1,000,000)	\$1,500,000	45
2009	\$13,000	\$3,500,000 (\$1,000,000)	\$1,500,000	45
2010	\$13,000	\$5,000,000 (\$1,000,000)	\$500,000	35
2011	\$13,000	\$5,000,000	\$500,000	35



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Year	Annual Gift Exclusion	Exemption Value of Unified Credit (Gift Exemption When Not Unified)	Threshold of Highest Statutory Tax Rate	Highest Statutory Tax Rate (Percent)
2012	\$13,000	\$5,120,000	\$500,000	35
2013	\$14,000	\$5,250,000	\$1,000,000	40
2014	\$14,000	\$5,340,000	\$1,000,000	40
2015	\$14,000	\$5,430,000	\$1,000,000	40
2016	\$14,000	\$5,450,000	\$1,000,000	40
2017	\$14,000	\$5,490,000	\$1,000,000	40
2018	\$15,000	\$11,180,000	\$1,000,000	40
2019	\$15,000	\$11,400,000	\$1,000,000	40
2020	\$15,000	\$11,580,000	\$1,000,000	40
2021	\$15,000	\$11,700,000	\$1,000,000	40
2022	\$16,000	\$12,060,000	\$1,000,000	40