

Unified Federal Estate and Gift Tax Table (2019)

2019 Unified Federal Estate and Gift Tax Table

For a Taxable Estate or Gift		The Federal		Of the
From	To	Tax Is		Amount Over
\$ 0	\$ 10,000	18%		\$ 0
10,000	20,000	\$ 1,800 + 20%		10,000
20,000	40,000	3,800 + 22%		20,000
40,000	60,000	8,200 + 24%		40,000
60,000	80,000	13,000 + 26%		60,000
80,000	100,000	18,200 + 28%		80,000
100,000	150,000	23,800 + 30%		100,000
150,000	250,000	38,800 + 32%		150,000
250,000	500,000	70,800 + 34%		250,000
500,000	750,000	155,800 + 37%		500,000
750,000	1,000,000	248,300 + 39%		750,000
1,000,000	Infinity	345,800 + 40%		1,000,000

For Decedents Dying or Gifts Made During	Top Tax Rate	Applicable Unified Credit	Exemption Equivalent
2016	40%	2,125,800	5,450,000
2017	40%	2,141,800	5,490,000
2018	40%	4,417,800	11,180,000
2019	40%	4,505,800	11,400,000

NOTE: The unified credit and exemption equivalent are adjusted for inflation each year.