

# 2020 Unified Federal Estate and Gift Tax Table

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For a Taxable Estate or Gift		The Federal Tax Is	Of the Amount Over
From	To		
\$ 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
2017	40%	2,141,800	5,490,000
2018	40%	4,417,800	11,180,000
2019	40%	4,505,800	11,400,000
2020	40%	4,577,800	11,580,000

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