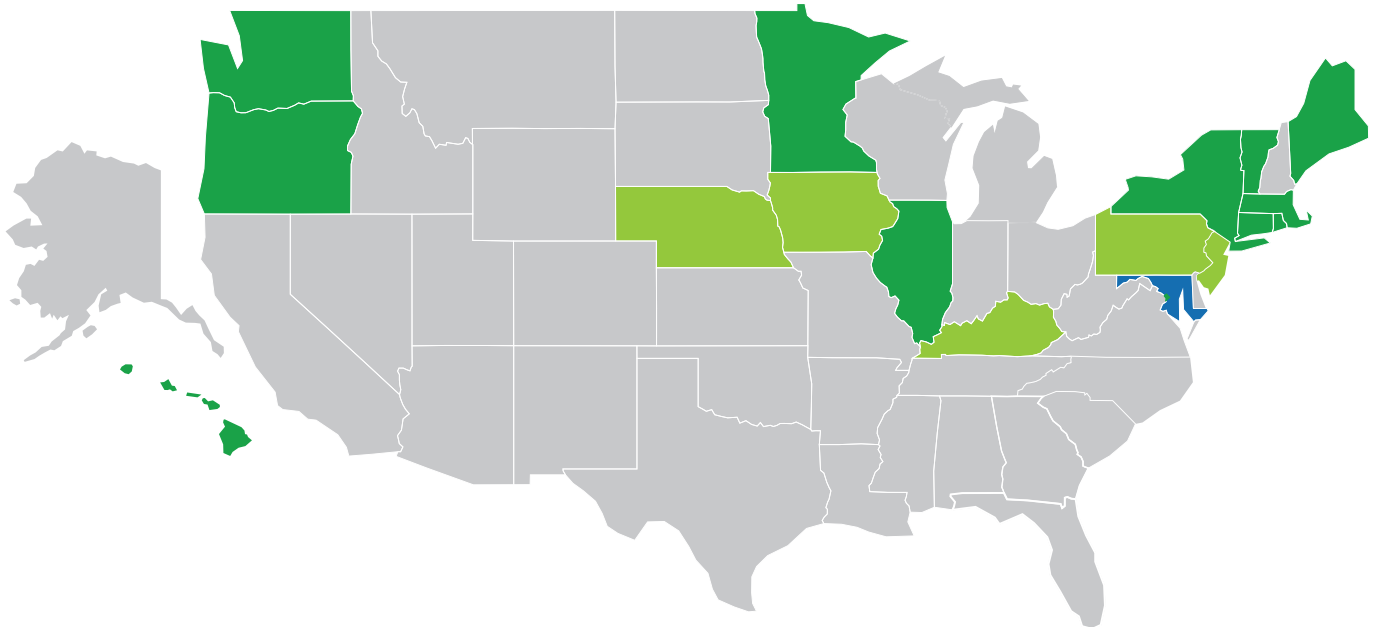


Does your state have an estate or inheritance tax?

2022 Estate & Inheritance Tax Rates and Exemptions



States with an Estate Tax

State	Exemption	Tax Rates
WA	\$2.2M	0%-20%
OR	\$1M	10%-16%
MN	\$3M	13%-16%
IL	\$4M	0%-16%
NY	\$6.1M	3.06%-16%
VT	\$5M	16%
ME	\$6M	8%-12%
MA	\$1M	0.8%-16%
RI	\$1.6M	0%-16%
CT**	\$9.1M	11.6%-12%
HI	\$5.5M	10%-20%
DC	\$4.2M	11.2%-16%

States with an Inheritance Tax

State	Tax Rates
NE	1%-18%
IA*	0%-15%
KY	0%-16%
PA	0%-15%
NJ	0%-16%

State with an Estate & Inheritance Tax

State	Exemption	Estate Tax Rate	Inheritance Tax Rate
MD	\$5M	0%-16%	0%-10%

Note: Exemption amounts are shown for state estate taxes only. Inheritance taxes are levied on the posthumous transfer of assets based on the relationship to the decedent; different rates and exemptions apply depending on the relationship.

*Beginning in 2021, Iowa to reduce tax rates by 20% each year until the tax is repealed on January 1, 2025.

**Connecticut's exclusion is scheduled to rise further, matching the federal threshold by 2023.

Sources: Find state specific sources on back side.

Exemption amounts are rounded to the nearest hundred thousand dollar amount.

Washington

<https://dor.wa.gov/taxes-rates/other-taxes/estate-tax-tables>

Oregon

<https://www.oregon.gov/dor/programs/individuals/pages/estate.aspx>

Minnesota

<https://www.revenue.state.mn.us/estate-tax>

Illinois

<https://www.illinoisattorneygeneral.gov/publications/estatetax.html>

New York

<https://www.tax.ny.gov/pit/estate/etidx.htm>

Vermont

<https://tax.vermont.gov/individuals/estate-tax>

Maine

<https://www.maine.gov/revenue/taxes/income-estate-tax/estate-tax-706me>

Massachusetts

<https://www.mass.gov/guides/a-guide-to-estate-taxes>

Rhode Island

<https://tax.ri.gov/tax-sections/estate-tax>

Connecticut

https://www.cga.ct.gov/current/pub/chap_217.htm#sec_12-391

Hawaii

<https://tax.hawaii.gov/legal/taxlawandrules/>

District of Columbia

https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2021_D-76_Inst_Worksheets_Revised_2_24_2022_0.pdf

Nebraska

https://www.nebraska.gov/rules-and-regs/regsearch/Rules/Revenue_Dept_of/Title-316/Chapter-17/Section-1.pdf

Iowa

<https://www.legis.iowa.gov/docs/publications/LGR/89/SF619.pdf>

Kentucky

<https://revenue.ky.gov/Individual/Inheritance-Estate-Tax/Pages/default.aspx>

Pennsylvania

<https://www.revenue.pa.gov/TaxTypes/InheritanceTax/Pages/default.aspx>

New Jersey

<https://www.state.nj.us/treasury/taxation/inheritance-estate/tax-rates.shtml>

Maryland

<https://marylandtaxes.gov/individual/estate-inheritance/estate-inheritance-tax.php>

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