



**FEDERAL ESTATE AND GIFT TAX RATES AND EXEMPTIONS 2017-2026**

**CUMMINGS & LOCKWOOD LLC**  
ATTORNEYS AT LAW

Federal Estate and Gift Tax Rates and Exemptions 2017-2026

Year	Exemption	Rate
2017	\$ 5,490,000	40%
2018	\$11,180,000	40%
2019	\$11,400,000	40%
2020	\$11,580,000	40%
2021	\$11,580,000*	40%
2022	\$11,580,000*	40%
2023	\$11,580,000*	40%
2024	\$11,580,000*	40%
2025	\$11,580,000*	40%
2026	\$ 5,490,000*	40%

\* As indexed for inflation