

The Death of the “Death Tax”?

	2001	2002	2004	2006	2009	2010	2011	2012	2013	2014	2017	2018
Applicable Exclusion Amount	\$675k	\$1 million	\$1.5 million	\$2 million	\$3.5 million	Repealed	\$5 million*	\$5.12 million	\$5.25 million	\$5.34 million	\$5.49 million*	\$11.2 million
Highest Estate Tax Rate	55%	50%	48%	46%	45%	Repealed	35%	35%	40%	40%	40%	40%
Lifetime Gift Exemption	\$675k	\$1 million	\$1 million	\$1 million	\$1 million	\$1 million	\$5 million	\$5.12 million	\$5.25 million	\$5.34 million	\$5.49 million	\$11.2 million
Highest Gift Tax Rate	55%	50%	48%	46%	45%	35%	35%	35%	40%	40%	40%	40%
GST Exemption Amount	\$1.06 million	\$1 million	\$1.5 million	\$2 million	\$3.5 million	Repealed	\$5 million	\$5.12 million	\$5.25* million	\$5.34 million	\$5.49 million	\$11.2 million
GST Tax Rate	55%	50%	48%	46%	45%	Repealed	35%	35%	40%	40%	40%	40%

***Exclusion amount is per individual, indexed to inflation and “portable.”**
Approximate effect: 99.99% of Americans will never pay a “death tax.”

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