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Estate Planning Key Numbers

Here are some key numbers associated with estate planning, as well as the federal gift tax and estate tax rate schedules for 2021 and 2022.

	2021	2022
Annual gift tax exclusion:	$15,000	$16,000
Gift tax and estate tax applicable exclusion amount:	$11,700,000[1] + DSUEA[2]	$12,060,000[1] + DSUEA[2]
Noncitizen spouse annual gift tax exclusion:	$159,000	$164,000
Generation-skipping transfer (GST) tax exemption:	$11,700,000[3]	$12,060,000[3]
GST tax rate	40%	40%
Special use valuation limit (qualified real property in decedent's gross estate):	$1,190,000	$1,230,000

[1] The basic exclusion amount.
[2] Deceased spousal unused exclusion amount (for 2011 and later years)
[3] The GST tax exemption is not portable.

2021 and 2022 Gift Tax and Estate Tax Rate Schedule

Taxable Gift/Estate	Tentative Tax Equals	Plus	Of Amount Over
0 - $10,000	$0	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 +	$345,800	40%	$1,000,000
Credit shelter amount: $11,700,000 in 2021, $12,060,000 in 2022		**Unified credit amount: $4,625,800 in 2021, $4,769,800 in 2022**	