

Key Estate Tax Figures (2014-2018)

Below is a summary of the estate tax laws as they've changed over the past five years.

April 2018

	2014	2015	2016	2017	2018
Estate Tax Exemption Amount	\$5,340,000	\$5,430,000	\$5,450,000	\$5,490,000	\$11,180,000*
Estate Tax Credit	\$2,081,800	\$2,117,800	\$2,125,800	\$2,141,800	\$4,417,800*
Maximum Estate Tax Rate	40%	40%	40%	40%	40%
Generation Skipping Transfer Exemption Amount	\$5,340,000	\$5,430,000	\$5,450,000	\$5,490,000	\$11,180,000
Lifetime Gift Tax Exclusion Amount	\$5,340,000	\$5,430,000	\$5,450,000	\$5,490,000	\$11,180,000
Maximum Gift Tax Rate	40%	40%	40%	40%	40%
Annual Gifting Exclusion Amount	\$14,000	\$14,000	\$14,000	\$14,000	\$15,000

For more information, please contact your Baird Financial Advisor.

*These provisions expire after 2025 and revert back to the laws in effect for 2017 with inflation adjustments.

Baird does not offer tax or legal advice. Please consult your tax professional or attorney to discuss your individual situation.