



## Oregon Estate Tax Rates

The following tax rates are based on ORS 118.010. The rates are applied to the net value of an estate. This table applies the \$1,000,000 Oregon exemption.

Estate Value	Oregon Tax
\$1,000,000	Zero
\$1,250,000	\$25,000
\$1,500,000	\$50,000
\$1,750,000	\$75,625
\$2,000,000	\$101,250
\$2,250,000	\$126,875
\$2,500,000	\$152,500
\$3,000,000	\$204,500
\$3,500,000	\$257,500
\$4,000,000	\$312,500
\$4,500,000	\$367,500
\$5,000,000	\$425,000
\$5,500,000	\$482,500
\$6,000,000	\$542,500
\$6,500,000	\$602,500
\$7,500,000	\$732,500
\$8,500,000	\$872,500
\$9,500,000	\$1,022,500
\$10,000,000	\$1,102,500

The federal estate tax as of 2017 has a \$5,490,000 exemption (unlike the \$1,000,000 Oregon exemption). So, if an Oregon resident dies in 2017 a \$5,490,000 estate, he or she pays zero federal estate taxes, but pays an Oregon estate tax of \$481,350.