



## The National Scene

### **38 States Without Estate Taxes**

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- Colorado
- Delaware
- Florida
- Georgia
- Idaho
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Michigan
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- North Carolina
- North Dakota
- Ohio
- Oklahoma
- Pennsylvania
- South Carolina
- South Dakota
- Tennessee
- Texas
- Utah
- Virginia
- West Virginia
- Wisconsin
- Wyoming

### **12 States With Estate Taxes**

Connecticut	Exemption: \$3.6 million Top tax rate: 12%
Hawaii	Exemption: \$11.4 million Top tax rate: 15.7%
Illinois	Exemption: \$4 million Top tax rate: 16%
Maine	Exemption: \$11.4 million Top tax rate: 12%
Maryland	Exemption: \$11.4 million Top tax rate: 16%
Massachusetts	Exemption: \$1 million Top tax rate: 16%
Minnesota	Exemption: \$2.7 million Top tax rate: 16%
New York	Exemption: \$11.4 million Top tax rate: 16%
Oregon	Exemption: \$1 million Top tax rate: 16%
Rhode Island	Exemption: \$1.561 million Top tax rate: 16%
Vermont	Exemption: \$2.75 million Top tax rate: 16%
Washington	Exemption: \$2.193 million Top tax rate: 20%



## 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.

<b>Estate Value</b>	<b>Oregon Tax</b>
\$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