



2022 Annual Estate Planning Limits

Estate Planning	2022	2021	2020	2019
Annual Gift Tax Exclusion	\$16,000	\$15,000	\$15,000	\$15,000
Annual Gift Tax Exclusion to a Non-Citizen Spouse	\$164,000	\$159,000	\$157,000	\$155,000
Applicable Exclusion Amount				
• Gift Tax	\$12,060,000	\$11,700,000	\$11,580,000	\$11,400,000
• Estate Tax	\$12,060,000	\$11,700,000	\$11,580,000	\$11,400,000
Applicable Credit Amounts				
• Gift Tax Credit Equivalent	\$4,769,800	\$4,625,800	\$4,577,800	\$4,505,800
• Estate Tax Credit Equivalent	\$4,769,800	\$4,625,800	\$4,577,800	\$4,505,800
Maximum Estate and Gift Tax Rate	40%	40%	40%	40%
GSTT Exclusion Amount	\$12,060,000	\$11,700,000	\$11,580,000	\$11,400,000
Estate Installments (Section 6166)	\$1,640,000	\$1,590,000	\$1,570,000	\$1,550,000
Special Use Valuation (Section 2032A)	\$1,230,000	\$1,190,000	\$1,180,000	\$1,160,000

Income Tax Rate Schedule for Estates and Trusts (2022)

If Taxable Income Is:	The Tax Is:
Not Over \$2,750	10% of taxable income
Over \$2,750 but not over \$9,850	\$275 plus 24% of the amount over \$2,750
Over \$9,850 but not over \$13,450	\$1,979 plus 35% of the amount over \$9,850
Over \$13,450	\$3,239 plus 37% of the amount over \$13,450



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