



ESTATE TAX ESTIMATOR

July 2021

By:
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ESTATE TAX ESTIMATOR
COMBINED FEDERAL AND NY STATE ESTATE TAX
FOR SINGLE INDIVIDUAL NY STATE RESIDENT
(FOR DECEDENTS DYING BETWEEN JANUARY 1, 2021 AND DECEMBER 31, 2021)

Gross Estate	Federal Estate Tax	New York State Estate Tax	Combined Estate Tax	Federal Incremental Marginal Tax Rate	NYS Incremental Marginal Tax Rate	Incremental Combined Marginal Tax Rate	Combined Effective Tax Rate
1,000,000	-	-	-	0.0%	0.0%	0.0%	0.0%
2,000,000	-	-	-	0.0%	0.0%	0.0%	0.0%
3,000,000	-	-	-	0.0%	0.0%	0.0%	0.0%
4,000,000	-	-	-	0.0%	0.0%	0.0%	0.0%
5,000,000	-	-	-	0.0%	0.0%	0.0%	0.0%
5,930,000	-	-	-	0.0%	0.0%	0.0%	0.0%
6,226,500	-	538,992	538,992	0.0%	181.8%	181.8%	8.7%
7,000,000	-	638,000	638,000	0.0%	12.8%	12.8%	9.1%
8,000,000	-	773,200	773,200	0.0%	13.5%	13.5%	9.7%
9,000,000	-	916,400	916,400	0.0%	14.3%	14.3%	10.2%
10,000,000	-	1,067,600	1,067,600	0.0%	15.1%	15.1%	10.7%
11,000,000	-	1,226,800	1,226,800	0.0%	15.9%	15.9%	11.2%
11,700,000	-	1,338,800	1,338,800	0.0%	16.0%	16.0%	11.4%
12,000,000	-	1,386,800	1,386,800	0.0%	16.0%	16.0%	11.6%
13,000,000	-	1,546,800	1,546,800	0.0%	16.0%	16.0%	11.9%
14,000,000	237,280	1,706,800	1,944,080	23.7%	16.0%	39.7%	13.9%
15,000,000	573,280	1,866,800	2,440,080	33.6%	16.0%	49.6%	16.3%
16,000,000	909,280	2,026,800	2,936,080	33.6%	16.0%	49.6%	18.4%
17,000,000	1,245,280	2,186,800	3,432,080	33.6%	16.0%	49.6%	20.2%
18,000,000	1,581,280	2,346,800	3,928,080	33.6%	16.0%	49.6%	21.8%
19,000,000	1,917,280	2,506,800	4,424,080	33.6%	16.0%	49.6%	23.3%
20,000,000	2,253,280	2,666,800	4,920,080	33.6%	16.0%	49.6%	24.6%
21,000,000	2,589,280	2,826,800	5,416,080	33.6%	16.0%	49.6%	25.8%
22,000,000	2,925,280	2,986,800	5,912,080	33.6%	16.0%	49.6%	26.9%
23,000,000	3,261,280	3,146,800	6,408,080	33.6%	16.0%	49.6%	27.9%
24,000,000	3,597,280	3,306,800	6,904,080	33.6%	16.0%	49.6%	28.8%
25,000,000	3,933,280	3,466,800	7,400,080	33.6%	16.0%	49.6%	29.6%
26,000,000	4,269,280	3,626,800	7,896,080	33.6%	16.0%	49.6%	30.4%
27,000,000	4,605,280	3,786,800	8,392,080	33.6%	16.0%	49.6%	31.1%
28,000,000	4,941,280	3,946,800	8,888,080	33.6%	16.0%	49.6%	31.7%
29,000,000	5,277,280	4,106,800	9,384,080	33.6%	16.0%	49.6%	32.4%
30,000,000	5,613,280	4,266,800	9,880,080	33.6%	16.0%	49.6%	32.9%
40,000,000	8,973,280	5,866,800	14,840,080	33.6%	16.0%	49.6%	37.1%
50,000,000	12,333,280	7,466,800	19,800,080	33.6%	16.0%	49.6%	39.6%
60,000,000	15,693,280	9,066,800	24,760,080	33.6%	16.0%	49.6%	41.3%
70,000,000	19,053,280	10,666,800	29,720,080	33.6%	16.0%	49.6%	42.5%
80,000,000	22,413,280	12,266,800	34,680,080	33.6%	16.0%	49.6%	43.4%
90,000,000	25,773,280	13,866,800	39,640,080	33.6%	16.0%	49.6%	44.0%
100,000,000	29,133,280	15,466,800	44,600,080	33.6%	16.0%	49.6%	44.6%
200,000,000	62,733,280	31,466,800	94,200,080	33.6%	16.0%	49.6%	47.1%
300,000,000	96,333,280	47,466,800	143,800,080	33.6%	16.0%	49.6%	47.9%
400,000,000	129,933,280	63,466,800	193,400,080	33.6%	16.0%	49.6%	48.4%
500,000,000	163,533,280	79,466,800	243,000,080	33.6%	16.0%	49.6%	48.6%
600,000,000	197,133,280	95,466,800	292,600,080	33.6%	16.0%	49.6%	48.8%
700,000,000	230,733,280	111,466,800	342,200,080	33.6%	16.0%	49.6%	48.9%
800,000,000	264,333,280	127,466,800	391,800,080	33.6%	16.0%	49.6%	49.0%
900,000,000	297,933,280	143,466,800	441,400,080	33.6%	16.0%	49.6%	49.0%
1,000,000,000	331,533,280	159,466,800	491,000,080	33.6%	16.0%	49.6%	49.1%

Notes:

- 1) Estate taxes and rates shown apply to a single person or the first to die of a married couple, assuming no marital deduction.
- 2) For the estate of the second to die of a married couple, subtract from the federal estate tax the unused portion of the first deceased spouse's Applicable Federal Credit Amount. The Applicable Credit Amount on \$11,700,000 is \$4,625,800. NYS does not recognize portability and it may be advisable to have a "Credit Shelter Trust" in client's will.
- 3) Assumes no prior taxable gifts during decedent's lifetime.

**FEDERAL ESTATE OR GIFT TAX ESTIMATOR
FOR SINGLE INDIVIDUAL
(NO STATE ESTATE TAX)
(FOR DECEDENTS DYING IN 2021)**

Taxable Estate	Federal Estate Tax	Marginal Tax Rate	Effective Tax Rate
10,000,000	-	0.0%	0.0%
11,000,000	-	0.0%	0.0%
11,700,000	-	0.0%	0.0%
12,000,000	120,000	40.0%	1.0%
13,000,000	520,000	40.0%	4.0%
14,000,000	920,000	40.0%	6.6%
15,000,000	1,320,000	40.0%	8.8%
16,000,000	1,720,000	40.0%	10.8%
17,000,000	2,120,000	40.0%	12.5%
18,000,000	2,520,000	40.0%	14.0%
19,000,000	2,920,000	40.0%	15.4%
20,000,000	3,320,000	40.0%	16.6%
21,000,000	3,720,000	40.0%	17.7%
22,000,000	4,120,000	40.0%	18.7%
23,000,000	4,520,000	40.0%	19.7%
24,000,000	4,920,000	40.0%	20.5%
25,000,000	5,320,000	40.0%	21.3%
26,000,000	5,720,000	40.0%	22.0%
27,000,000	6,120,000	40.0%	22.7%
28,000,000	6,520,000	40.0%	23.3%
29,000,000	6,920,000	40.0%	23.9%
30,000,000	7,320,000	40.0%	24.4%
40,000,000	11,320,000	40.0%	28.3%
50,000,000	15,320,000	40.0%	30.6%
60,000,000	19,320,000	40.0%	32.2%
70,000,000	23,320,000	40.0%	33.3%
80,000,000	27,320,000	40.0%	34.2%
90,000,000	31,320,000	40.0%	34.8%
100,000,000	35,320,000	40.0%	35.3%
200,000,000	75,320,000	40.0%	37.7%
300,000,000	115,320,000	40.0%	38.4%
400,000,000	155,320,000	40.0%	38.8%
500,000,000	195,320,000	40.0%	39.1%
600,000,000	235,320,000	40.0%	39.2%
700,000,000	275,320,000	40.0%	39.3%
800,000,000	315,320,000	40.0%	39.4%
900,000,000	355,320,000	40.0%	39.5%
1,000,000,000	395,320,000	40.0%	39.5%

Notes:

- 1) Estate taxes and rates shown apply to a single person or the first to die of a married couple, assuming no marital deduction.
- 2) For the estate of the second to die of a married couple, subtract from the federal estate tax the unused portion of the first deceased spouse's Applicable Federal Credit amount. The Applicable Credit Amount on \$11,700,000 is \$4,625,800.
- 3) Assumes no prior taxable gifts during decedent's lifetime.
- 4) Some states that do not have an Estate or Gift Tax include Florida, Virginia, Texas and California.

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