

Wealth Transfers

Annual Inflation-Adjusted Numbers

	2025	2024	2023	2022	2021	2020	CODE
Unified Credit Against Estate Tax (Single U.S. Taxpayer)	\$13,990,000	\$13,610,000	\$12,920,000	\$12,060,000	\$11,700,000	\$11,580,000	2010(c)
Doubled Exclusions with Portability (Two U.S. Taxpayers)	\$27,980,000	\$27,220,000	\$25,840,000	\$24,120,000	\$23,400,000	\$23,160,000	2010(c)
GST Tax Exclusion without Portability (Single U.S. Taxpayer)	\$13,990,000	\$13,610,000	\$12,920,000	\$12,060,000	\$11,700,000	\$11,580,000	2631(c)
Annual Exclusion for Gifts (General)	\$19,000	\$18,000	\$17,000	\$16,000	\$15,000	\$15,000	2503(b)
Annual Exclusion for Gifts (to Non-Citizen Spouse)	\$190,000	\$185,000	\$175,000	\$164,000	\$159,000	\$157,000	2503(b); 2523(i)
Unified Credit Against Estate Tax (Non-U.S. Person/NRA)	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	Treas. Reg. S. 20.2102.1
GST Tax Exclusion (for Non-U.S./NRA Transferor)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	Treas. Reg. S. 26.2663-2
Top Bracket for Estates and Trusts – Income Threshold	\$15,650	\$15,200	\$14,650	\$13,450	\$13,050	\$12,950	1(j)(5)(B)
Expatriation Tax – Average Annual Net Income Threshold	\$206,000	\$201,000	\$190,000	\$178,000	\$172,000	\$171,000	877A(g); 877(a)(2)
Expatriation Tax – Net Worth Threshold	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	877A(g); 877(a)(2)
Expatriation Tax – Tax Reduction Amount	\$890,000	\$866,000	\$821,000	\$767,000	\$744,000	\$737,000	877A(a)(3)
Notice of Large Gifts Received from Foreign Persons	\$20,116	\$19,570	\$18,567	\$17,339	\$16,815	\$16,649	6039F
IRS Publication	2024-40	2023-34	2022-38	2021-45	2020-45	2019-44	