



**CONNECTICUT ESTATE AND GIFT TAX RATES AND EXEMPTIONS
2017-2026**

CUMMINGS & LOCKWOOD LLC
ATTORNEYS AT LAW

Connecticut Estate and Gift Tax Rates and Exemptions 2017-2026

Year	Exemption	Rate
2017	\$ 2,000,000	7.2% to 12.0%
2018	\$ 2,600,000	7.2% to 12.0%
2019	\$ 3,600,000	7.8% to 12.0%
2020	\$ 5,100,000	10.0% to 12.0%
2021	\$ 7,100,000	10.8% to 12.0%
2022	\$ 9,100,000	11.6% to 12.0%
2023	\$11,580,000*	12.0%
2024	\$11,580,000*	12.0%
2025	\$11,580,000*	12.0%
2026	\$ 5,490,000*	10.0% to 12.0%

* As indexed for inflation