

TAX FOUNDATION 2022; 17 State that have an estate or inheritance tax or both

- **Connecticut:** Estate tax of 11.6 percent to 12 percent on estates above \$9.1 million
- **District of Columbia:** Estate tax of 11.2 percent to 16 percent on estates above \$4.3 million
- **Hawaii:** Estate tax of 10 percent to 20 percent on estates above \$5.5 million
- **Illinois:** Estate tax of 0.8 percent to 16 percent on estates above \$4 million
- **Iowa:** Inheritance tax of up to 9 percent
- **Kentucky:** Inheritance tax of up to 16 percent
- **Maine:** Estate tax of 8 percent to 12 percent on estates above \$5.8 million
- **Maryland:** Estate tax of 0.8 percent to 16 percent on estates above \$5 million; inheritance tax of up to 10 percent
- **Massachusetts:** 0.8 percent to 16 percent on estates above \$1 million
- **Minnesota:** 13 percent to 16 percent on estates above \$3 million
- **Nebraska:** Inheritance tax of up to 18 percent
- **New Jersey:** Inheritance tax of up to 16 percent
- **New York:** Estate tax of 3.06 percent to 16 percent for estates above \$6.1 million
- **Oregon:** Estate tax of 10 percent to 16 percent on estates above \$1 million
- **Pennsylvania:** Inheritance tax of up to 15 percent
- **Rhode Island:** Estate tax of 0.8 percent to 16 percent on estates above \$1.7 million
- **Vermont:** Estate tax of 16 percent on estates above \$5 million
- **Washington:** Estate tax of 10 percent to 20 percent on estates above \$2.2 million

