The top estate tax rate for those dying after 2012 is 40%

| **Taxable Income** | **Tax** |
| --- | --- |

| **More than** | **But not more than** | **Pay** | **+ % on Excess** | **Of the amount more than** |
| --- | --- | --- | --- | --- |
| **$0.00** | **$2,500** | **$0.00** | **15.0%** | **$0.00** |
| **$2,500** | **$5,800** | **$375.00** | **25.0%** | **$2,500** |
| **$5,800** | **$8,900** | **$1,200.00** | **28.0%** | **$5,800** |
| **$8,900** | **$12,150** | **$2,068.00** | **33.0%** | **$8,900** |
| **$12,150** |  | **$3,140.50** | **39.6%** | **$12,150** |