

2025 State Estate Tax and Inheritance Tax Chart

If your client is a resident of or owns property in one of the states below, they may be subject to a state estate or inheritance tax, even if they are exempt from the federal estate tax.

This is a list of states that levy some sort of tax on a decedent's estate. States that are not listed do not apply a tax to the transfer of property at death. This list was up to date as of January 2025. However, state laws change frequently, and the following information may not reflect those changes.

State	Type of Tax	2025 Exemption	2025 Top Tax Rate	Notes
Connecticut	Estate Tax	\$13,990,000	12%	Estate tax currently capped at \$15 million. Also collects a state gift tax (unified with estate tax). Thus, prior taxable gifts are includable in the estate. A state Qualified Terminable Interest Property (QTIP) election is permitted. For decedents dying on or after July 1, 2009, the Connecticut tax is due six months after date of death.
District of Columbia	Estate Tax	\$4,873,200	16%	
Hawaii	Estate Tax	\$5,490,000	20%	
Illinois	Estate Tax	\$4,000,000	16%	Prior taxable gifts are includable in the estate. A separate QTIP election is allowed.
Iowa	Inheritance Tax			Inheritance tax eliminated as of 1/1/2025
Kentucky	Inheritance Tax	\$500 - \$1,000	16%	Inheritance tax applies on transfers to other than spouse, parents, children, grandchildren, and siblings.
Maine	Estate Tax	\$7,000,000	12%	A separate QTIP election is allowed. Taxable gifts made within one year of death are includable in the estate.
Maryland	Estate Tax Inheritance Tax	\$5,000,000 \$1,000	16% 10%	The \$5 million exemption is not indexed for inflation. Beginning 2019, portability of the unused predeceased spouse's Maryland exemption amount to the surviving spouse is allowed. A separate state QTIP election is permitted.
Massachusetts	Estate Tax	\$2,000,000	16%	Taxable gifts are utilized in determining whether a decedent has a filing obligation in Massachusetts; however, they are not subject to the estate tax. A separate state QTIP election is permitted.
Minnesota	Estate Tax	\$3,000,000	16%	Taxable gifts made within three years of death are includable in the estate. A separate state QTIP election is permitted.
Nebraska	Inheritance Tax	\$100,000 \$25,000 - \$40,000	1% – Close Relatives 15% – Remote Relatives	
New Jersey	Inheritance Tax	\$25,000	16%	
New York	Estate Tax	\$7,160,000*	16%	* The New York estate tax is a cliff tax. If the value of the estate is more than 105% of the then current exemption, the exemption is not available.
Oregon	Estate Tax	\$1,000,000	16%	
Pennsylvania	Inheritance Tax	None	0% – Spouse and minor Children 4.5% – Children > 21 and lineal relatives 12% – Siblings 15% – All Others	
Rhode Island	Estate Tax	\$1,802,431	16%	Exemption adjusted for inflation annually. A state QTIP election is permitted. Prior taxable gifts are includable in the estate.
Vermont	Estate Tax	\$5,000,000	16%	Taxable gifts made within two years of death are includable in the estate. No separate state QTIP election is permitted.
Washington	Estate Tax	\$2,193,000	20%	Exemption adjusted for inflation annually. A separate state QTIP election is permitted. House Bill 1867 effective 1/1/25 eliminates value of a qualifying family residence from the estate exemption amount for married individuals.