



JOHNSON BIXBY

Oregon has an estate tax ranging from 10% to 16% after an exemption of \$1M.

VALUE OF ESTATE	OREGON ESTATE TAX RATE
Up to \$1,000,000	0%
Over \$1,000,000 to \$1,500,000	10%
Over \$1,500,000 to \$2,500,000	10.25%
Over \$2,500,000 to \$3,500,000	10.5%
Over \$3,500,000 to \$4,500,000	11%
Over \$4,500,000 to \$5,500,000	11.5%
Over \$5,500,000 to \$6,500,000	12%
Over \$6,500,000 to \$7,500,000	13%
Over \$7,500,000 to \$8,500,000	14%
Over \$8,500,000 to \$9,500,000	15%
Over \$9,500,000	16%

Washington has an estate tax ranging from 10% to 20% after an exemption of \$2.193M.

VALUE OF ESTATE	WASHINGTON ESTATE TAX RATE
Up to \$2,193,000	0%
Over \$2,193,000 to \$3,193,000	10%
Over \$3,193,000 to \$4,193,000	14%
Over \$4,193,000 to \$5,193,000	15%
Over \$5,193,000 to \$6,193,000	16%
Over \$6,193,000 to \$8,193,000	18%
Over \$8,193,000 to \$9,193,000	19%
Over \$9,193,000 to \$11,193,000	19.5%
Over \$11,193,000	20%



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What are the taxes?

Federal Estate Tax Exemption 2023

\$12.92M

If your taxable estate exceeds
\$12,920,000, you will owe
Federal Estate Tax

WA Estate Tax Exemption '17-'23

\$2.193M

If your taxable estate exceeds
\$2,193,000, you will owe
Washington Estate Tax

Income Tax on pre-tax Retirement Accounts

10 years

As a spouse, you can claim your spouse's retirement account and treat it as your own and defer distributions or follow RMD rules.
For non-spouse beneficiaries, you have 10 years to withdraw the account and claim distributions as taxable income.

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