

Beyond the Basics

Advanced marketing strategies from Minnesota Life

Estate Tax Alert - Transfer Taxes Indexed for Inflation in 2012

Minnesota Life is pleased to bring you yet another industry-leading practice in our new, bi-weekly Advanced Marketing Newsletter. Keep your eye open as Bill Stark and Channing Schmidt, Minnesota Life's Advanced Marketing Team, bring important information on the latest issues surrounding advanced planning concepts. As always, our Case Design Team is ready to assist you in all your product and case design needs.

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Transfer Taxes Indexed for Inflation in 2012

Estate Tax Exemption

For 2012, the estate tax exemption has been indexed for inflation. It will increase from \$5 million in 2011 to \$5.12 million in 2012. The estate tax rate for 2012 is 35%. In 2013, the estate tax exemption amount will be reduced to \$1 million and the estate tax rate is scheduled to increase to 55%.



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Gift Tax Exemption

For 2012, the gift tax exemption has also been indexed for inflation. It will increase from \$5 million in 2011 to \$5.12 million in 2012. The gift tax rate for 2012 is 35%. In 2013, the gift tax exemption amount will be reduced to \$1 million and the gift tax rate is scheduled to increase to 55%.

Generation Skipping Transfer Tax Exemption

For 2012, the generation skipping transfer tax exemption has also been indexed for inflation. It will increase from \$5 million in 2011 to \$5.12 million in 2012. The generation skipping transfer tax rate for 2012 is 35%. In 2013, the generation skipping transfer tax exemption amount will be reduced to \$1 million and the generation skipping transfer tax rate is scheduled to increase to 55%.

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