

Estate Tax – Annual adjustment of the applicable exclusion amount for estates of decedents dying in Calendar Year 2025

Introduction The Department of Revenue must adjust the Washington applicable exclusion amount annually using the Seattle-Tacoma-Bremerton metropolitan area October consumer price index (Seattle CPI) to determine the adjustment.

Applicable exclusion amount The applicable exclusion amount is:

| For Estates of Decedents dying in Calendar Year | Applicable Exclusion Amount |
|---|-----------------------------|
| 2013 | 2,000,000 |
| 2014 | 2,012,000 |
| 2015 | 2,054,000 |
| 2016 | 2,079,000 |
| 2017 | 2,129,000 |
| 2018 | 2,193,000 |
| 2019 | 2,193,000 |
| 2020 | 2,193,000 |
| 2021 | 2,193,000 |
| 2022 | 2,193,000 |
| 2023 | 2,193,000 |
| 2024 | 2,193,000 |
| 2025 | 2,193,000 |

Seattle CPI no longer calculated As of January 1, 2018, the US Bureau of Labor and Statistics (USBLS) no longer calculates the consumer price index for the Seattle-Tacoma-Bremerton metropolitan area. Instead, the USBLS calculates the Seattle-Tacoma-Bellevue Core Based Statistical Area for the Puget Sound region.

As a result of these changes, the definition of “consumer price index” in RCW 83.100.020(1)(b) does not match with the current CPI measure calculated by the USBLS.

The Department is using the last CPI figure for the Seattle CPI. This results in no increase in the applicable exclusion amount for 2025.

Estate Tax – Annual adjustment of the applicable exclusion amount for estates of decedents dying in Calendar Year 2025, Continued

Latest Seattle CPI

Consumer Price Index - All Urban Consumers
Series Id: CUURA423SA0, CUUSA423SA0
 Not Seasonally Adjusted
Area: Seattle-Tacoma-Bremerton, WA
Item: All items
Base Period: 1982-84=100

| Year | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Annual | HALF1 | HALF2 |
|------|-----|---------|-----|---------|-----|---------|-----|---------|-----|---------|-----|---------|---------|---------|---------|
| 2012 | | 235.744 | | 237.931 | | 239.54 | | 240.213 | | 241.355 | | 237.993 | 238.663 | 237.344 | 239.981 |
| 2013 | | 239.898 | | 240.823 | | 242.82 | | 242.767 | | 242.787 | | 241.055 | 241.563 | 240.777 | 242.35 |
| 2014 | | 242.77 | | 246.616 | | 247.642 | | 247.185 | | 247.854 | | 245.05 | 246.018 | 245.125 | 246.912 |
| 2015 | | 245.496 | | 247.611 | | 251.622 | | 251.617 | | 250.831 | | 250.385 | 249.364 | 247.614 | 251.115 |
| 2016 | | 250.942 | | 253.815 | | 256.098 | | 256.907 | | 256.941 | | 256.821 | 254.886 | 253.122 | 256.651 |
| 2017 | | 259.503 | | 261.56 | | 263.756 | | 263.333 | | 264.653 | | | | 260.656 | |

Filing threshold

The filing threshold remained at \$2 million for decedents dying on or after January 1, 2006. However, due to passed legislation (SSB 5358), the filing threshold for the Washington State Estate Tax has changed. For estates with due dates on or after July 23, 2017, a return is not required to be filed unless the gross estate is equal to or greater than the applicable exclusion amount.

The applicable filing threshold is:

| For Estates of Decedents dying in Calendar Year | Applicable Filing Threshold Amount |
|---|------------------------------------|
| 2006 to 2015 | 2,000,000 |
| 1/1/2016 to 10/22/2016 | 2,000,000 |
| 10/23/2016 to 12/31/2016 | 2,079,000 |
| 2017 | 2,129,000 |
| 2018 | 2,193,000 |
| 2019 | 2,193,000 |
| 2020 | 2,193,000 |
| 2021 | 2,193,000 |
| 2022 | 2,193,000 |
| 2023 | 2,193,000 |
| 2024 | 2,193,000 |
| 2025 | 2,193,000 |

Questions

If you have questions, contact:
 Estate Tax Team
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