

Estate Tax – Annual adjustment of the applicable exclusion amount for estates of decedents dying in Calendar Year 2026

Introduction The Department of Revenue must adjust the Washington applicable exclusion amount annually using the Seattle 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
1/1/25 to 6/30/2025	2,193,000
7/1/25 to 12/31/2025	3,000,000
2026	3,076,000

Seattle CPI unavailable for October 2025 Due to legislation passed in 2025 (ESSB 5813), the annual adjustment is determined by multiplying \$3,000,000 by the sum of one and the percentage by which the most recent October Seattle CPI exceeds the Seattle CPI for October 2024, effective July 1, 2025.

The US Bureau of Labor Statistics (BLS) is not publishing the Seattle CPI for October 2025 because it was unable to collect the October 2025 reference period survey data due to a lapse in appropriations. Therefore, the Estate Tax exclusion amount for 2026 will be calculated using the most recent available Seattle CPI, which was published in August of 2025.

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Latest Seattle CPI

Consumer Price Index for All Urban Consumers (CPI-U)

Series Id: CUURS49DSA0
 Not Seasonally Adjusted
Series Title: All items in Seattle-Tacoma-Bellevue, WA, all urban consumers, not seasonally adjusted
Area: Seattle-Tacoma-Bellevue WA
Item: All items
Base Period: 1982-84=100

Download: [XLS](#) [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
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		261.560		263.756		263.333		264.653		265.850	262.668	260.656	264.680
2018		268.031		270.309		272.395		271.625		272.805		273.293	271.089	269.527	272.652
2019		275.304		276.765		278.631		280.286		278.682		279.421	277.984	276.230	279.738
2020		282.115		280.484		281.055		284.905		284.505		283.409	282.693	281.281	284.105
2021		286.950		290.068		296.573		299.704		303.099		304.856	295.560	289.628	301.493
2022		310.078		316.525		326.656		326.796		330.173		330.489	322.167	315.507	328.827
2023		334.987		338.487		341.734		344.449		345.992		344.982	340.845	337.109	344.581
2024		349.288		353.503		354.824		355.179		356.212		354.348	353.488	351.426	355.551
2025		358.096		359.400		364.344		365.211		-(X)				359.458	

X : Data unavailable due to the 2025 lapse in appropriations

In the table above, the blue highlight indicates unavailable data, and the yellow highlight indicates the data used for the calculation.

Should the BLS update and add a Seattle CPI for October 2025, the applicable exclusion amount and filing threshold will need to be updated.

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Applicable filing threshold

Due to passed legislation (ESSB 5813), the filing threshold for the Washington Estate Tax changed. For estates with due dates on or after July 1, 2025, 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
1/1/25 to 6/30/2025	2,193,000
7/1/25 to 12/31/2025	3,000,000
2026	3,076,000

Questions

If you have questions, contact:
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