

## Estate Tax – Annual adjustment of the applicable exclusion amount for estates of decedents dying in Calendar Year 2019

**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

**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 will calculate 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 2019.

### 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	

[http://data.bls.gov/pdq/SurveyOutputServlet?data\\_tool=dropmap&series\\_id=CUURA423SA0,CUUSA423SA0](http://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUURA423SA0,CUUSA423SA0)

**Filing  
threshold**

The filing threshold remained at \$2 million for decedents dying on or after January 1, 2006. However, due to recently 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:

<b>For Estates of Decedents Dying in Calendar Year</b>	<b>Applicable Filing Threshold Amount</b>
2006 to 2015	2,000,000
1/1/16 to 10/22/16	2,000,000
10/23/16 to 12/31/16	2,079,000
2017	2,129,000
2018	2,193,000
2019	2,193,000

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**Questions**

If you have questions, contact:  
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