

PENNSYLVANIA INHERITANCE TAX RATES

If Pennsylvania Inheritance Tax applies, a gift by will or under the intestate laws to the following persons carries with it Pennsylvania Inheritance Tax at the indicated rates if death occurs in 2020 or thereafter. (See note below.)

Relation	Tax Rate	Relation	Tax Rate
Wife	0%	Husband	0%
Same Sex Spouse	0%		
Father (*)	4.5%	Mother (*)	4.5%
Adoptive Father (*)	4.5%	Adoptive Mother (*)	4.5%
Child (**)	4.5%	Step Child (**)	4.5%
Adopted Child (**)	4.5%		
Brother	12%	Sister	12%
Half Brother	12%	Half Sister	12%
Daughter-in-law	4.5%	Son-in-law	4.5%
Spouse of Step Child	4.5%	Widow/Widower of Child	4.5%
Grandparent	4.5%	Grandchild	4.5%
Aunt	15%	Uncle	15%
Cousin	15%	Distant Relative	15%
Friend	15%	Stranger	15%
Qualified Charity, Religious Organization or Educational Institution			0%

(*) If deceased child is age 21 or younger, the rate is zero.

(**) If child, adopted child or step child is age 21 or younger, the rate is zero.

Note: This chart and its contents are for informational purposes only and do not constitute legal advice. The particular circumstances may affect a person's classification and thus his or her tax rates. You should consult an attorney to determine if Pennsylvania Inheritance Tax Law applies and if the normal tax rates apply to your particular situation before acting on any information contained in this Table.

Copyright 2014 - 2021 Marc H. Jaffe

Fromhold Jaffe & Adams

Villanova, Pennsylvania

610-527-9100