

# Tax Scale

## *Beneficiary Classes and Tax*

**Class "A"**- Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children of decedent, issue of any child or legally adopted child of decedent, mutually acknowledged child and stepchild (includes a grandchild and great-grandchild but not a stepgrandchild or a great-stepgrandchild).

**Rate:** Exempt from tax in estates of decedent's dying on or after 7/1/88

**Class "B"**- Deleted by amendment 7/1/63

**Class "C"**- Brother or sister of decedent, wife or widow of a son of decedent, or husband or widower of a daughter of decedent.

**Rate for Each Beneficiary:**

First \$ 25,000 No tax  
Next \$1,075,000 @ 11 %  
Next \$ 300,000 @ 13%  
Next \$ 300,000 @ 14%  
Over \$1,700,000 @ 16%

**Class "D"**- Every other transferee, distributee or beneficiary not herein classified.

**Rate:**

First \$ 700,000 @ 15%  
Over \$ 700,000 @ 16%

**Class "E"**- Transfers to the State of New Jersey or any of its political subdivisions for public or charitable purposes, an educational institution, church, hospital, orphan asylum, public library, and certain other non-profit agencies, etc.

**Rate:** Totally exempt

*For rates applicable to estates of decedents who died prior to 7/1/88, contact the individual Tax Audit Branch, Inheritance and Estate Tax in Trenton.*