

**Table 6: Average After-Tax Dollar Improvement for a \$1,000,000 Estate (in Total for Both Beneficiaries)**

Percentage Tax-Deferred	Marginal Tax Rates of Beneficiaries (Sorted by Difference, Shown Below Rates)										
	38% - 28%	24% - 12%	38% - 24%	43% - 28%	28% - 12%	47% - 28%	43% - 24%	47% - 24%	38% - 12%	43% - 12%	47% - 12%
	10%	12%	14%	15%	16%	19%	19%	23%	26%	31%	35%
30%	\$15,000	\$18,000	\$21,000	\$22,500	\$24,000	\$28,500	\$28,500	\$34,500	\$39,000	\$46,500	\$52,500
40%	\$20,000	\$23,590	\$28,000	\$30,000	\$31,600	\$38,000	\$38,000	\$46,000	\$52,000	\$62,000	\$70,000
50%	\$22,761	\$23,780	\$31,449	\$34,738	\$32,500	\$44,650	\$43,393	\$53,266	\$55,250	\$67,478	\$77,726
60%	\$18,657	\$18,293	\$25,362	\$29,070	\$25,000	\$38,000	\$35,714	\$44,574	\$43,333	\$53,448	\$62,057
70%	\$13,060	\$12,805	\$17,754	\$20,349	\$17,500	\$26,600	\$25,000	\$31,202	\$30,333	\$37,414	\$43,440