

Summary of Transfer Taxation of Pension Assets

Pension Transfer Taxation Summary Page: 1
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Presented By: [Licensed user's name appears here]

For: Nathan Baier
& Greta Baier

			Pension Assets Initial Value 1,600,000	Pension Yield 10.00%	Heirs' Income Tax Rate 39.60%			
Year	Client Age	Spouse Age	(1) Pension Assets in Estate	(2) Estate Tax on Pension Assets	(3) Income Tax on Pension Assets	(4) Total Taxes Attributed to Pension	(5) Percent Loss Due to Tax	
1	65	60	1,760,000	1,037,194	396,236	1,433,430	81%	
2	66	61	1,936,000	1,161,601	429,245	1,590,846	82%	
3	67	62	2,129,600	1,277,760	472,260	1,750,020	82%	
4	68	63	2,342,560	1,405,536	519,486	1,925,022	82%	
5	69	64	2,576,816	1,546,091	571,434	2,117,525	82%	
6	70	65	2,726,310	1,635,787	604,586	2,240,373	82%	
7	71	66	2,880,406	1,728,244	638,759	2,367,003	82%	
8	72	67	3,038,593	1,823,156	673,838	2,496,994	82%	
9	73	68	3,200,220	1,901,427	717,088	2,618,515	82%	
10	74	69	3,365,165	1,948,323	774,286	2,722,609	81%	
11	75	70	3,531,880	1,998,223	831,108	2,829,331	80%	
12	76	71	3,699,180	2,045,320	889,309	2,934,629	79%	
13	77	72	3,866,655	2,126,660	934,029	3,060,689	79%	
14	78	73	4,031,794	2,217,486	973,920	3,191,406	79%	
15	79	74	4,193,943	2,306,669	1,013,089	3,319,758	79%	
16	80	75	4,351,216	2,393,169	1,051,080	3,444,249	79%	
17	81	76	4,501,437	2,475,790	1,087,367	3,563,157	79%	
18	82	77	4,642,107	2,553,159	1,121,347	3,674,506	79%	
19	83	78	4,772,571	2,624,914	1,152,862	3,777,776	79%	
20	84	79	4,887,771	2,688,274	1,180,690	3,868,964	79%	
21	85	80	4,986,944	2,742,820	1,204,646	3,947,466	79%	
22	86	81	5,066,887	2,786,788	1,223,957	4,010,745	79%	
23	87	82	5,124,094	2,818,252	1,237,776	4,056,028	79%	
24	88	83	5,158,834	2,837,358	1,246,168	4,083,526	79%	
25	89	84	5,163,481	2,839,914	1,247,291	4,087,205	79%	
26	90	85	5,138,893	2,826,392	1,241,351	4,067,743	79%	
27	91	86	5,081,794	2,794,987	1,227,558	4,022,545	79%	
28	92	87	4,995,296	2,747,412	1,206,664	3,954,076	79%	
29	93	88	4,870,414	2,678,727	1,176,497	3,855,224	79%	
30	94	89	4,711,979	2,591,589	1,138,226	3,729,815	79%	