Z_{in} desired input impedance in Ω

Z_{out} desired output impedance in Ω

a attenuation in dB

$L = 10^{\frac{a}{10}}$ (the loss)

$A = (L+1)/(L-1)$

Tee attenuator

$$R2 = 2 \cdot \frac{\sqrt{L \cdot Z_{\text{in}} \cdot Z_{\text{out}}}}{L-1}$$

$$R1 = Z_{\text{in}} \cdot A - R2$$

$$R3 = Z_{\text{out}} \cdot A - R2$$