

**EPIC COST OF LIVING ADJUSTMENTS**

| <b>Year</b>           | <b>Intestate (Surviving Spouse's Share)<br/>MCL 700.2102</b> | <b>Intestate (Surviving Spouse's share-no children w/decedent)<br/>MCL 700.2102</b> | <b>Small Estate<br/>MCL 700.3982</b> | <b>Small Estate Affidavit Procedure<br/>MCL 700.3983</b> | <b>Homestead Allowance<br/>MCL 700.2402</b> | <b>Exempt Property Allowance<br/>MCL 700.2404</b> | <b>Family Allowance*<br/>MCL 700.2405</b> | <b>Trust Termination<br/>**<br/>MCL 700.7414</b> |
|-----------------------|--|---|--------------------------------------|--|---|---|---|--|
| <b>4/1-12/31/2000</b> | \$150,000  | \$100,000   | \$15,000                             | \$15,000   | \$15,000                                    | \$10,000  | \$18,000                                  |  |
| <b>2001</b>           | 161,000  | 107,000   | 16,000                               | 16,000   | 16,000                                      | 11,000  | 19,000                                    |  |
| <b>2002</b>           | 165,000  | 110,000   | 17,000                               | 17,000   | 17,000                                      | 11,000  | 20,000                                    |  |
| <b>2003</b>           | 168,000  | 112,000   | 17,000                               | 17,000   | 17,000                                      | 11,000  | 20,000                                    |  |
| <b>2004</b>           | 172,000  | 115,000   | 17,000                               | 17,000   | 17,000                                      | 11,000  | 21,000                                    |  |
| <b>2005</b>           | 177,000  | 118,000   | 18,000                               | 18,000   | 18,000                                      | 12,000  | 21,000                                    |  |
| <b>2006</b>           | 183,000  | 122,000   | 18,000                               | 18,000   | 18,000                                      | 12,000  | 22,000                                    |  |
| <b>2007</b>           | 188,000  | 126,000   | 19,000                               | 19,000   | 19,000                                      | 13,000  | 23,000                                    |  |
| <b>2008</b>           | 194,000  | 129,000   | 19,000                               | 19,000   | 19,000                                      | 13,000  | 23,000                                    |  |
| <b>2009</b>           | 201,000  | 134,000   | 20,000                               | 20,000   | 20,000                                      | 13,000  | 24,000                                    |  |
| <b>2010</b>           | 201,000  | 134,000   | 20,000                               | 20,000   | 20,000                                      | 13,000  | 24,000                                    | \$50,000   |
| <b>2011</b>           | 204,000  | 136,000   | 20,000                               | 20,000   | 20,000                                      | 14,000  | 24,000                                    | 68,000   |
| <b>2012</b>           | 210,000  | 140,000   | 21,000                               | 21,000   | 21,000                                      | 14,000  | 25,000                                    | 70,000   |
| <b>2013</b>           | 215,000  | 143,000   | 21,000                               | 21,000   | 21,000                                      | 14,000  | 26,000                                    | 72,000   |
| <b>2014</b>           | 217,000  | 145,000   | 22,000                               | 22,000   | 22,000                                      | 14,000  | 26,000                                    | 72,000   |
| <b>2015</b>           | 221,000  | 148,000   | 22,000                               | 22,000   | 22,000                                      | 15,000  | 27,000                                    | 74,000   |
| <b>2016</b>           | 222,000  | 148,000   | 22,000                               | 22,000   | 22,000                                      | 15,000  | 27,000                                    | 74,000   |
| <b>2017</b>           | 224,000  | 150,000   | 22,000                               | 22,000   | 22,000                                      | 15,000  | 27,000                                    | 75,000   |
| <b>2018</b>           | 229,000  | 153,000   | 23,000                               | 23,000   | 23,000                                      | 15,000  | 27,000                                    | 76,000   |
| <b>2019</b>           | 235,000  | 157,000   | 23,000                               | 23,000   | 23,000                                      | 16,000  | 28,000                                    | 78,000   |
| <b>2020</b>           | 239,000  | 159,000   | 24,000                               | 24,000   | 24,000                                      | 16,000  | 29,000                                    | 80,000   |
| <b>2021</b>           | 242,000  | 161,000   | 24,000                               | 24,000   | 24,000                                      | 16,000  | 29,000                                    | 81,000   |
| <b>2022</b>           | 253,000  | 169,000   | 25,000                               | 25,000   | 25,000                                      | 17,000  | 30,000                                    | 84,000   |
| <b>2023</b>           | 273,000  | 182,000   | 27,000                               | 27,000   | 27,000                                      | 18,000  | 33,000                                    | 91,000   |

\* Amount that a personal representative can determine automatically without prior approval.

\*\*Value of Trust that can be terminated automatically after notice to qualified beneficiaries; became effective 4/1/10.