

**EPIC COST OF LIVING ADJUSTMENTS**

<b>Year</b>	<b>Intestate (Surviving Spouse's Share)</b>	<b>Intestate (Surviving Spouse's share-no children w/decedent)</b>	<b>Small Estate</b>	<b>Small Estate Affidavit Procedure</b>	<b>Homestead Allowance</b>	<b>Exempt Property Allowance</b>	<b>Family Allowance*</b>	<b>Trust Termination **</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

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

**EPIC COST OF LIVING ADJUSTMENTS**

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

Rev. 2/18