## EPIC COST OF LIVING ADJUSTMENTS

Intestate (Surviving Spouse's Share)	Intestate (Surviving Spouse's share-no children w/decedent)	Small Estate	Small Estate Affidavit Procedure	Homestead Allowance	Exempt Property Allowance	Family Allowance*	Trust Termination **
\$150,000	\$100,000	\$15,000	\$15,000	\$15,000	\$10,000	\$18,000	
161,000	107,000	16,000	16,000	16,000	11,000	19,000	
165,000	110,000	17,000	17,000	17,000	11,000	20,000	
168,000	112,000	17,000	17,000	17,000	11,000	20,000	
172,000	115,000	17,000	17,000	17,000	11,000	21,000	
177,000	118,000	18,000	18,000	18,000	12,000	21,000	
183,000	122,000	18,000	18,000	18,000	12,000	22,000	
188,000	126,000	19,000	19,000	19,000	13,000	23,000	
194,000	129,000	19,000	19,000	19,000	13,000	23,000	
201,000	134,000	20,000	20,000	20,000	13,000	24,000	
201,000	134,000	20,000	20,000	20,000	13,000	24,000	\$50,000
204,000	136,000	20,000	20,000	20,000	14,000	24,000	68,000
210,000	140,000	21,000	21,000	21,000	14,000	25,000	70,000
215,000	143,000	21,000	21,000	21,000	14,000	26,000	72,000
217,000	145,000	22,000	22,000	22,000	14,000	26,000	72,000
221,000	148,000	22,000	22,000	22,000	15,000	27,000	74,000
222,000	148,000	22,000	22,000	22,000	15,000	27,000	74,000
224,000	150,000	22,000	22,000	22,000	15,000	27,000	75,000
229,000	153,000	23,000	23,000	23,000	15,000	27,000	76,000
							78,000
	(Surviving Spouse's Share)       \$150,000       161,000       165,000       165,000       168,000       172,000       177,000       183,000       194,000       201,000       201,000       210,000       215,000       217,000       221,000       222,000       224,000	Intestate (Surviving Spouse's share)(Surviving Spouse's share-no children w/decedent)\$150,000\$100,000161,000107,000165,000110,000165,000112,000172,000115,000177,000118,000183,000122,000188,000126,000194,000129,000201,000134,000201,000134,000201,000134,000215,000143,000217,000143,000221,000148,000222,000148,000222,000153,000235,000157,000	Intestate (Surviving Spouse's share)Small Spouse's share-no children w/decedent)Small Estate\$150,000\$100,000\$15,000\$150,000\$100,000\$15,000161,000107,00016,000165,000110,00017,000168,000112,00017,000177,000118,00018,000183,000122,00018,000194,000129,00019,000201,000134,00020,000201,000134,00020,000210,000143,00021,000217,000143,00022,000217,000148,00022,000222,000148,00022,000222,000153,00023,000	Intestate (Surviving Spouse's sharen 	Intestate (Surviving Spouse's share-mo children w/decedent)Small Estate Affidavit ProcedureHomestead Allowance Affidavit Procedure\$150,000\$100,000\$15,000\$15,000\$15,000161,000107,00016,00016,00016,000165,000110,00017,00017,00017,000168,000112,00017,00017,00017,000177,000115,00017,00018,00018,000183,000122,00018,00019,00019,000194,000129,00019,00019,00019,000201,000134,00020,00020,00020,000201,000144,00021,00021,00021,000215,000144,00022,00022,00022,000221,000148,00022,00022,00022,000222,000150,00022,00022,00022,000224,000153,00023,00023,00023,00023,000	Intestate (Surviving Spouse's sharen)Small Estate Affidavin ProcedureHomestead AllowanceExempt Property Allowance\$150,000\$100,000\$15,000\$15,000\$15,000\$10,000\$15,000\$10,00016,00016,000100,000161,000107,00016,00016,00016,000110,000110,00017,000110,000110,000165,000110,00017,00017,00017,000110,000110,000110,000110,000172,000115,00017,00017,000117,000110,000120,00018,000120,000177,000118,00018,00018,00018,000120,00013,00013,000188,000122,00019,00019,00019,00013,00013,000201,000134,00020,00020,00020,00014,000210,000143,00021,00021,00014,00022,00014,000217,000148,00022,00022,00022,00015,000222,000148,00022,00022,00015,00022,00015,000224,000153,00023,00023,00015,00023,00016,000	Interstate (Surviving Spouse's share-no- children v/decedent)       Small Estate Affiduxin Procedure       Homestead Allowance       Exempt Allowance       Family Allowance         \$150,000       \$150,000       \$15,000       \$15,000       \$10,000

EPIC COST OF LIVING ADJUSTMENTS												
2021	242,000	161,000	24,000	24,000	24,000	16,000	29,000	81,000				

\* 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.

Rev. 1\21