

Table A
Estates and Protected Individuals Code
Cost-of-Living Adjustments to Specific Dollar Amounts

	Surv. Spouse's Share MCL 700.2102	Surv. Spouse's share, no kids w/ decedent MCL 700.2102	Homestead allowance MCL 700.2402	Exempt property allowance MCL 700.2404	Family allowance MCL 700.2405	Small Estate MCL 700.3982	Small Estate Affidavit MCL 700.3983	Trust Termination MCL 700.7414 *
Original Amount	\$150,000	\$100,000	\$15,000	\$10,000	\$18,000	\$15,000	\$15,000	\$50,000
2001 Amount	161,000	107,000	16,000	11,000	19,000	16,000	16,000	NA
2002 Amount	165,000	110,000	17,000	11,000	20,000	17,000	17,000	NA
2003 Amount	168,000	112,000	17,000	11,000	20,000	17,000	17,000	NA
2004 Amount	172,000	115,000	17,000	11,000	21,000	17,000	17,000	NA
2005 Amount	177,000	118,000	18,000	12,000	21,000	18,000	18,000	NA
2006 Amount	183,000	122,000	18,000	12,000	22,000	18,000	18,000	NA
2007 Amount	188,000	126,000	19,000	13,000	23,000	19,000	19,000	NA
2008 Amount	194,000	129,000	19,000	13,000	23,000	19,000	19,000	NA
2009 Amount	201,000	134,000	20,000	13,000	24,000	20,000	20,000	NA
2010 Amount	201,000	134,000	20,000	13,000	24,000	20,000	20,000	50,000
2011 Amount	204,000	136,000	20,000	14,000	24,000	20,000	20,000	68,000
2012 Amount	210,000	140,000	21,000	14,000	25,000	21,000	21,000	70,000
2013 Amount	215,000	143,000	21,000	14,000	26,000	21,000	21,000	72,000
2014 Amount	218,000	145,000	22,000	15,000	26,000	22,000	22,000	73,000
2015 Amount	221,000	148,000	22,000	15,000	27,000	22,000	22,000	74,000
2016 Amount	222,000	148,000	22,000	15,000	27,000	22,000	22,000	74,000
2017 Amount	224,000	150,000	22,000	15,000	27,000	22,000	22,000	75,000
2018 Amount	229,000	153,000	23,000	15,000	27,000	23,000	23,000	76,000
2019 Amount	235,000	157,000	23,000	16,000	28,000	23,000	23,000	78,000
2020 Amount	239,000	159,000	24,000	16,000	29,000	24,000	24,000	80,000
2021 Amount	242,000	161,000	24,000	16,000	29,000	24,000	24,000	81,000
2022 Amount	253,000	169,000	25,000	17,000	30,000	25,000	25,000	84,000
2023 Amount	273,000	182,000	27,000	18,000	33,000	27,000	27,000	91,000
2024 Amount	285,000	190,000	28,000	19,000	34,000	28,000 **	28,000 **	95,000
2025 Amount	293,000	195,000	29,000	20,000	35,000	(see Table B)		98,000

*MCL 700.7414 took effect April 1, 2010 with an original amount of \$50,000 to be adjusted beginning in 2011.

**2024 amounts prior to 2024 PA 1. For amounts after 2024 PA 1, see Table B.

Table B

Estates and Protected Individuals Code

Cost-of-Living Adjustments to Specific Dollar Amounts

	Small Estate MCL	Small Estate Lein Reduction MCL	Small Estate Affidavit MCL	Distribution fbo minor beneficiary from PR MCL	Demand for bond estate min. MCL	Disposition of unclaimed assets MCL	Distribution fbo heir/devisee legally disabled MCL	Delivery of decedent's cash MCL	Payment or delivery to minor MCL
	700.3982 (1) & (2)*	700.3982 (5)	700.3983*	700.2519	700.3605	700.3916	700.3918	700.3981	700.5102
Original Amount	\$50,000	\$250,000	\$50,000	\$5,000	\$2,500	\$250	\$5,000	\$500	\$5,000
2024 Amount									
Prior 2024 PA 1	28,000	NA	28,000	5,000	2,500	250	5,000	500	5,000
After 2024 PA 1	50,000	250,000	50,000	25,000	30,000	1,000	25,000	1,500	50,000
2025 Amount	51,000	257,000	51,000	26,000	31,000	1,000	26,000	2,000	51,000

1/1/24-2/20/24

2/21/24-12/31/24

*MCL 700.3982 and MCL 700.3983 took effect April 1, 2000 with an original amount of \$15,000 to be adjusted beginning in 2001, as values in sections 2102, 2402, 2404, 2405, and 7414 were adjusted. Under 2024 PA 1, the values in sections 3982 and 3983 were increased from \$15,000 to \$50,000 and will be adjusted using the “2023 cost-of-living adjustment factor”. Public Act 1 took effect on February 21, 2024