



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

**ESTATES AND PROTECTED INDIVIDUALS CODE  
COST-OF-LIVING ADJUSTMENTS TO SPECIFIC DOLLAR AMOUNTS**

Section 1210 of Act No. 46 of the Public Acts of 2009 (MCL Section 700.1210), states the following:

Sec. 1210. (1) The specific dollar amounts stated in sections 2102, 2402, 2404, 2405, and 3983 apply to decedents who die before January 1, 2001. For decedents who die after December 31, 2000, these specific dollar amounts shall be multiplied by the cost-of-living adjustment factor for the calendar year in which the decedent dies.

(2) Before February 1, 2001, and annually after 2001, the department of treasury shall publish the cost-of-living adjustment factor to be applied to the specific dollar amounts referred to in subsection (1) for decedents who die during that calendar year and in section 7414 for trusts the value of the property of which is insufficient to justify the cost of administration. A product resulting from application of the cost-of-living adjustment factor to a specific dollar amount shall be rounded to the nearest \$1,000.00 amount.

Section 7414 took effect April 1, 2010 with an original amount of \$50,000 to be adjusted beginning in 2011.

MCL 700.3982(5) provides that "A dollar amount prescribed by this section shall be adjusted as provided in section 1210."

Subdivision (i) of Section 1103 of Act No. 46 of the Public Acts of 2009 (MCL Section 700.1103), states the following:

Sec. 1103. (i) "Cost-of-living adjustment factor" means a fraction, the numerator of which is the United States consumer price index for the prior calendar year and the denominator of which is the United States consumer price index for 1997. As used in this subdivision, "United States consumer price index" means the annual average of the United States consumer price index for all urban consumers as defined and reported by the United States department of labor, bureau of labor statistics, or its successor agency, and as certified by the state treasurer.

Pursuant to the above requirements, I, R. Kevin Clinton, State Treasurer of the State of Michigan, hereby certify that the cost-of-living adjustment factor for the 2014 calendar year is 1.475, which, before rounding, increases the specific dollar amounts by 47.5%. The average U.S. Consumer Price Index is 236.736 for 2014 and 160.5 for 1997. After rounding, the specific dollar amounts are as listed on the following page:

R. Kevin Clinton, State Treasurer

January 27, 2015

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

	<u>Original Amount</u>	<u>Amount for 2001</u>	<u>Amount for 2002</u>	<u>Amount for 2003</u>	<u>Amount for 2004</u>
2102, MCL 700.2102	150,000	161,000	165,000	168,000	172,000
2102, MCL 700.2102	100,000	107,000	110,000	112,000	115,000
2402, MCL 700.2402	15,000	16,000	17,000	17,000	17,000
2404, MCL 700.2404	10,000	11,000	11,000	11,000	11,000
2405, MCL 700.2405	18,000	19,000	20,000	20,000	21,000
3982, MCL 700.3982	15,000	16,000	17,000	17,000	17,000
3983, MCL 700.3983	15,000	16,000	17,000	17,000	17,000

	<u>Amount for 2005</u>	<u>Amount for 2006</u>	<u>Amount for 2007</u>	<u>Amount for 2008</u>	<u>Amount for 2009</u>
2102, MCL 700.2102	177,000	183,000	188,000	194,000	201,000
2102, MCL 700.2102	118,000	122,000	126,000	129,000	134,000
2402, MCL 700.2402	18,000	18,000	19,000	19,000	20,000
2404, MCL 700.2404	12,000	12,000	13,000	13,000	13,000
2405, MCL 700.2405	21,000	22,000	23,000	23,000	24,000
3982, MCL 700.3982	18,000	18,000	19,000	19,000	20,000
3983, MCL 700.3983	18,000	18,000	19,000	19,000	20,000

	<u>Amount for 2010</u>	<u>Amount for 2011</u>	<u>Amount for 2012</u>	<u>Amount for 2013</u>	<u>Amount for 2014</u>
2102, MCL 700.2102	201,000	204,000	210,000	215,000	218,000
2102, MCL 700.2102	134,000	136,000	140,000	143,000	145,000
2402, MCL 700.2402	20,000	20,000	21,000	21,000	22,000
2404, MCL 700.2404	13,000	14,000	14,000	14,000	15,000
2405, MCL 700.2405	24,000	24,000	25,000	26,000	26,000
3982, MCL 700.3982	20,000	20,000	21,000	21,000	22,000
3983, MCL 700.3983	20,000	20,000	21,000	21,000	22,000
7414, MCL 700.7414 *	50,000	68,000	70,000	72,000	73,000

	<u>Amount for 2015</u>
2102, MCL 700.2102	221,000
2102, MCL 700.2102	148,000
2402, MCL 700.2402	22,000
2404, MCL 700.2404	15,000
2405, MCL 700.2405	27,000
3982, MCL 700.3982	22,000
3983, MCL 700.3983	22,000
7414, MCL 700.7414 *	74,000

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