3500 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

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

Section 1210 of Act No. 1 of the Public Acts of 2024 (MCL Section 700.1210), states the following:

Sec. 1210. (1) The specific dollar amounts stated in sections 2102, 2402, 2404, and 2405, and the specific dollar amounts stated in sections 3982 and 3983 before those sections were amended by the amendatory act that added section 1215, apply to decedents who die before January 1, 2001. For decedents who die after December 31, 2000, these specific dollar amounts must be multiplied by the 1997 cost-of-living adjustment factor for the calendar year in which the decedent dies.

(2) Before January 1, 2024, the specific amounts stated in sections 2519, 3605, 3916, 3918, 3981, and 5102, and the specific amounts stated in sections 3982 and 3983 as amended by the amendatory act that added section 1215, apply to those sections. Beginning January 1, 2024, those specific dollar amounts must be multiplied by the 2023 cost-of-living adjustment factor for the calendar year in which the decedent dies.

(3) 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 subsections (1) and (2) 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 must 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(6) provides that “A dollar amount prescribed by this section shall be adjusted as provided in section 1210.”

Section 1103 of Act No. 1 of the Public Acts of 2024 (MCL Section 700.1103), states the following:

Sec. 1103. As used in this act:
(a) "1997 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.

(b) "2023 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 2023. 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, Rachael Eubanks, State Treasurer of the State of Michigan, hereby certify that:

- the 1997 cost-of-living adjustment factor for the 2025 calendar year is 1.954, which, before rounding, increases the specific dollar amounts by 95.4%. The average U.S. Consumer Price Index is 313.689 for 2024 and 160.5 for 1997. After rounding, the specific dollar amounts are as listed on Table A on the following pages.
- the 2023 cost-of-living adjustment factor for the 2025 calendar year is 1.029, which, before rounding, increases the specific dollar amounts by 2.9%. The average U.S. Consumer Price Index is 313.689 for 2024 and 304.702 for 2023. After rounding, the specific dollar amounts are as listed on Table B on the following pages.

Rachael Eubanks

Rachael Eubanks, State Treasurer

January 31, 2025

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

	MCL 700.2102	MCL 700.2102	MCL 700.2402	MCL 700.2404	MCL 700.2405	MCL 700.3982	MCL 700.3983	MCL 700.7414 *
Original Amount	$150,000	$100,000	$15,000	$10,000	$18,000	$15,000	$15,000	$50,000
2001Amount	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

	MCL 700.3982 (1) & (2)*	MCL 700.3982 (5)	MCL 700.3983*	MCL 700.2519	MCL 700.3605	MCL 700.3916	MCL 700.3918	MCL 700.3981	MCL 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

*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