



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

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. 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, Rachael Eubanks, State Treasurer of the State of Michigan, hereby certify that the cost-of-living adjustment factor for the 2020 calendar year is 1.593, which, before rounding, increases the specific dollar amounts by 59.3%. The average U.S. Consumer Price Index is 255.657 for 2019 and 160.5 for 1997. After rounding, the specific dollar amounts are as listed on the following page:

Rachael Eubanks, State Treasurer

January 30, 2020

**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 *
<b>Original Amount</b>	150,000	100,000	15,000	10,000	18,000	15,000	15,000	50,000
<b>2001 Amount</b>	161,000	107,000	16,000	11,000	19,000	16,000	16,000	NA
<b>2002 Amount</b>	165,000	110,000	17,000	11,000	20,000	17,000	17,000	NA
<b>2003 Amount</b>	168,000	112,000	17,000	11,000	20,000	17,000	17,000	NA
<b>2004 Amount</b>	172,000	115,000	17,000	11,000	21,000	17,000	17,000	NA
<b>2005 Amount</b>	177,000	118,000	18,000	12,000	21,000	18,000	18,000	NA
<b>2006 Amount</b>	183,000	122,000	18,000	12,000	22,000	18,000	18,000	NA
<b>2007 Amount</b>	188,000	126,000	19,000	13,000	23,000	19,000	19,000	NA
<b>2008 Amount</b>	194,000	129,000	19,000	13,000	23,000	19,000	19,000	NA
<b>2009 Amount</b>	201,000	134,000	20,000	13,000	24,000	20,000	20,000	NA
<b>2010 Amount</b>	201,000	134,000	20,000	13,000	24,000	20,000	20,000	50,000
<b>2011 Amount</b>	204,000	136,000	20,000	14,000	24,000	20,000	20,000	68,000
<b>2012 Amount</b>	210,000	140,000	21,000	14,000	25,000	21,000	21,000	70,000
<b>2013 Amount</b>	215,000	143,000	21,000	14,000	26,000	21,000	21,000	72,000
<b>2014 Amount</b>	218,000	145,000	22,000	15,000	26,000	22,000	22,000	73,000
<b>2015 Amount</b>	221,000	148,000	22,000	15,000	27,000	22,000	22,000	74,000
<b>2016 Amount</b>	222,000	148,000	22,000	15,000	27,000	22,000	22,000	74,000
<b>2017 Amount</b>	224,000	150,000	22,000	15,000	27,000	22,000	22,000	75,000
<b>2018 Amount</b>	229,000	153,000	23,000	15,000	27,000	23,000	23,000	76,000
<b>2019 Amount</b>	235,000	157,000	23,000	16,000	28,000	23,000	23,000	78,000
<b>2020 Amount</b>	239,000	159,000	24,000	16,000	29,000	24,000	24,000	80,000

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