



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 2022 calendar year is 1.688, which, before rounding, increases the specific dollar amounts by 68.8%. The average U.S. Consumer Price Index is 270.970 for 2021 and 160.5 for 1997. After rounding, the specific dollar amounts are as listed on the following page:

Rachael Eubanks

Rachael Eubanks, State Treasurer

January 27, 2022

**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 |
| 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 |

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