Updated: 1/1/2026

Annual Cost of Living Adjustments

Year	Intestate (Surviving Spouse's Share)	Intestate (Surviving Spouse's share-no children w/decedent)	Small Estate	Small Estate Affidavit Procedure	Homestead Allowance	Exempt Property Allowance	Family Allowance	Trust Termination
As of 4/1/2000	150,000	100,000	15,000	15,000	15,000	10,000	18,000	
2001	161,000	107,000	16,000	16,000	16,000	11,000	19,000	
2002	165,000	110,000	17,000	17,000	17,000	11,000	20,000	
2003	168,000	112,000	17,000	17,000	17,000	11,000	20,000	
2004	172,000	115,000	17,000	17,000	17,000	11,000	21,000	
2005	177,000	118,000	18,000	18,000	18,000	12,000	21,000	
2006	183,000	122,000	18,000	18,000	18,000	12,000	22,000	
2007	188,000	126,000	19,000	19,000	19,000	13,000	23,000	
2008	194,000	129,000	19,000	19,000	19,000	13,000	23,000	
2009	201,000	134,000	20,000	20,000	20,000	13,000	24,000	
2010	201,000	134,000	20,000	20,000	20,000	13,000	24,000	50,000
2011	204,000	136,000	20,000	20,000	20,000	14,000	24,000	68,000
2012	210,000	140,000	21,000	21,000	21,000	14,000	25,000	70,000
2013	215,000	143,000	21,000	21,000	21,000	14,000	26,000	72,000
2014	217,000	145,000	22,000	22,000	22,000	14,000	26,000	72,000
2015	221,000	148,000	22,000	22,000	22,000	15,000	27,000	74,000
2016	222,000	148,000	22,000	22,000	22,000	15,000	27,000	74,000
2017	224,000	150,000	22,000	22,000	22,000	15,000	27,000	75,000
2018	229,000	153,000	23,000	23,000	23,000	15,000	27,000	76,000
2019	235,000	157,000	23,000	23,000	23,000	16,000	28,000	78,000
2020	239,000	159,000	24,000	24,000	24,000	16,000	29,000	80,000
2021	242,000	161,000	24,000	24,000	24,000	16,000	29,000	81,000
2022	253,000	169,000	25,000	25,000	25,000	17,000	30,000	84,000
2023	273,000	182,000	27,000	27,000	27,000	18,000	33,000	91,000
2024	285,000	190,000	28,000 or 50,000*	28,000 or 50,000*	28,000	19,000	34,000	95,000
2025	293,000	195,000	51,000*	51,000*	29,000	20,000	35,000	98,000
2026	301,000	201,000	53,000*	53,000*	30,000	20,000	36,000	100,000

** January 1, 2024 to February 20, 2024: 28,000*

** February 20, 2024 to December 31, 2024: 50,000*

** Maximum Allowable Real Property Lien Deduction*	2024	2025	2026
	250,000	257,000	264,000

41000 7 Mile Road, Suite 200 Northville, MI 48167
248-347-2950

Morello Law Group, P.C.

1800 Biddle Ave. Wyandotte, MI 48192
734-281-6464