

Maine Probate Code Cost-of-Living Adjustment Calculations under § 1-108

18-C MRS § 1-108 provides that the dollar amounts stated in §§ 2-102, 2-402, 2-403, 2-405, 2-807(2), and 3-1201 shall be adjusted annually based on changes in the Consumer Price Index, Annual Average for All Urban Consumers, CPI-U. Below are the calculations for each year since the cost-of-living adjustment was enacted.

- **For estates of decedents dying in 2026, the cost-of-living adjustment calculations are:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$394,000
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$131,300
§ 2-402	Homestead Allowance	\$29,500
§ 2-403	Exempt Property	\$19,700
§ 2-405	Family Allowance	\$35,400
§ 2-807(2)	Wrongful death recovery for loss of comfort, society and companionship	\$1,056,500
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$52,500

- **For estates of decedents dying in 2025, the cost-of-living adjustment calculations are:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$383,900
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$127,900
§ 2-402	Homestead Allowance	\$28,700
§ 2-403	Exempt Property	\$19,100
§ 2-405	Family Allowance	\$34,500
§ 2-807(2)	Wrongful death recovery for loss of comfort, society and companionship	\$1,029,400
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$51,100

- **For estates of decedents dying in 2024, the cost-of-living adjustment calculations are:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$372,900
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$124,300
§ 2-402	Homestead Allowance	\$27,900
§ 2-403	Exempt Property	\$18,600
§ 2-405	Family Allowance	\$33,500
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$49,700

- **For estates of decedents dying in 2023, the cost-of-living adjustment calculations are:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$358,100
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$119,300
§ 2-402	Homestead Allowance	\$26,800
§ 2-403	Exempt Property	\$17,900
§ 2-405	Family Allowance	\$32,200
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$47,700

- **For estates of decedents dying in 2022, the cost-of-living adjustment calculations are:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$331,600
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$110,500
§ 2-402	Homestead Allowance	\$24,800
§ 2-403	Exempt Property	\$16,500
§ 2-405	Family Allowance	\$29,800
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$44,200

- **For estates of decedents dying in 2021, the cost-of-living adjustment calculations are as:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$316,700
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$105,500
§ 2-402	Homestead Allowance	\$23,700
§ 2-403	Exempt Property	\$15,800
§ 2-405	Family Allowance	\$28,500
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$42,200

- **For estates of decedents dying in 2020, the cost-of-living adjustment calculations are:**

Section	Description	Amount
§ 2-102(2)	Intestate Share of Surviving Spouse, No Descendants but Parent Survives Decedent	\$312,800
§ 2-102(3)	Intestate Share of Surviving Spouse, Decedent's Descendants Shared with Surviving Spouse and Surviving Spouse has Descendant not Shared with Decedent	\$104,200
§ 2-402	Homestead Allowance	\$23,400
§ 2-403	Exempt Property	\$15,600
§ 2-405	Family Allowance	\$28,100
§ 3-1201	Value of Estate Collectible by Small Estate Affidavit	\$41,700