



## AGED, BLIND, AND DISABLED MEDICAID 017 Table of Standards: Life Estate Interest Table

**Supersedes:** MA 009 (09/01/98)

**Reference:** 26 CFR 20.2031-7 and 49 Federal Register Vol. 49 No 93/05-11-1984

**Overview:** Use the following table to determine life estate values.

<b>UNISEX LIFE ESTATE INTEREST TABLE</b>					
<b>AGE</b>	<b>LIFE ESTATE FACTOR</b>	<b>AGE</b>	<b>LIFE ESTATE FACTOR</b>	<b>AGE</b>	<b>LIFE ESTATE FACTOR</b>
0	.97188	1	.98988	2	.99017
3	.99008	4	.98981	5	.98938
6	.98884	7	.98822	8	.98748
9	.98663	10	.98565	11	.98453
12	.98329	13	.98198	14	.98066
15	.97937	16	.97815	17	.97700
18	.97590	19	.97480	20	.97365
21	.97245	22	.97120	23	.96986
24	.96841	25	.96678	26	.96495
27	.96290	28	.96062	29	.95813
30	.95543	31	.95254	32	.94942
33	.94608	34	.94250	35	.93868
36	.93460	37	.93026	38	.92567
39	.92083	40	.91571	41	.91030
42	.90457	43	.89855	44	.89221
45	.88558	46	.8786.	47	87.137
48	.86374	49	.85578	50	.84743
51	.83674	52	.82969	53	.82028

<b>UNISEX LIFE ESTATE INTEREST TABLE</b>					
<b>AGE</b>	<b>LIFE ESTATE FACTOR</b>	<b>AGE</b>	<b>LIFE ESTATE FACTOR</b>	<b>AGE</b>	<b>LIFE ESTATE FACTOR</b>
54	.81054	55	.80046	56	.79006
57	.77931	58	.76822	59	.75675
60	.74491	61	.73267	62	.72002
63	.70696	64	.69352	65	.67970
66	.66551	67	.65098	68	.63610
69	.62086	70	.60522	71	.58914
72	.57261	73	.55571	74	.53862
75	.52149	76	.50441	77	.48742
78	.47049	79	.45357	80	.43659
81	.41967	82	.40295	83	.38642
84	.36998	85	.35359	86	.33764
87	.32262	88	.30859	89	.29526
90	.28221	91	.26955	92	.25771
93	.24692	94	.23728	95	.22887
96	.22181	97	.21550	98	.21000
99	.20486	100	.19975	101	.19532
102	.19054	103	.18437	104	.17856
105	.16962	106	.15488	107	.13409
108	.10068	109	.04545		

**Effective Date:** July 01, 2017