

# Table 2001

Table 2001 rates are used to measure the taxable economic benefit received by employees from the pure insurance protection provided by split-dollar life insurance plans and qualified retirement plans and must be used with endorsement split-dollar life insurance plans entered into or materially modified after September 17, 2003.

In the case of split-dollar life insurance plans entered into prior to September 18, 2003 and not materially modified on or after that date, the insurance company's most frequently used published renewable one-year term rates may be used instead, if they are lower than the rates found in Table 2001. The same is true of qualified retirement plans that provide a life insurance benefit.

**Table 2001 Rates per \$1,000 of Current Insurance Protection**

Attained Age	Table 2001 Rate	Attained Age	Table 2001 Rate	Attained Age	Table 2001 Rate	Attained Age	Table 2001 Rate
0	\$0.70	25	\$0.71	50	\$2.30	75	\$33.05
1	0.41	26	0.73	51	2.52	76	36.33
2	0.27	27	0.76	52	2.81	77	40.17
3	0.19	28	0.80	53	3.20	78	44.33
4	0.13	29	0.83	54	3.65	79	49.23
5	0.13	30	0.87	55	4.15	80	54.56
6	0.14	31	0.90	56	4.68	81	60.51
7	0.15	32	0.93	57	5.20	82	66.74
8	0.16	33	0.96	58	5.66	83	73.07
9	0.16	34	0.98	59	6.06	84	80.35
10	0.16	35	0.99	60	6.51	85	88.76
11	0.19	36	1.01	61	7.11	86	99.16
12	0.24	37	1.04	62	7.96	87	110.40
13	0.28	38	1.06	63	9.08	88	121.85
14	0.33	39	1.07	64	10.41	89	133.40
15	0.38	40	1.10	65	11.90	90	144.30
16	0.52	41	1.13	66	13.51	91	155.80
17	0.57	42	1.20	67	15.20	92	168.75
18	0.59	43	1.29	68	16.92	93	186.44
19	0.61	44	1.40	69	18.70	94	206.70
20	0.62	45	1.53	70	20.62	95	228.35
21	0.62	46	1.67	71	22.72	96	250.01
22	0.64	47	1.83	72	25.07	97	265.09
23	0.66	48	1.98	73	27.57	98	270.11
24	0.68	49	2.13	74	30.18	99	281.05