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 Table Table Table Attained Attained Attained Attained 2001 2001 2001 2001 Age Age Age Age Rate Rate Rate Rate 0 \$0.70 25 \$0.71 75 50 \$2.30 \$33.05 0.41 51 2.52 1 26 0.73 76 36.33 2 0.27 27 52 0.76 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 82 7 0.15 32 0.93 57 5.20 66.74 58 83 8 0.16 33 0.96 5.66 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 0.19 99.16 11 36 1.01 61 7.11 86 12 0.24 37 1.04 62 7.96 87 110.40 13 0.28 38 1.06 9.08 88 121.85 63 0.33 39 1.07 64 10.41 89 133.40 14 144.30 15 0.38 40 1.10 65 11.90 90 16 0.52 41 1.13 66 13.51 91 155.80 17 0.57 42 1.20 67 15.20 92 168.75 0.59 1.29 16.92 93 186.44 18 43 68 19 0.61 44 1.40 69 18.70 94 206.70 20 0.62 45 1.53 70 20.62 95 228.35 96 250.01 21 0.62 46 1.67 71 22.72 72 25.07 265.09 22 0.64 47 1.83 97 23 0.66 48 1.98 73 27.57 98 270.11 24 0.68 49 2.13 74 30.18 99 281.05

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

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