

Table I Rates

The Table I Rates are used by the federal government to measure the taxable value of any excess group term insurance received by employees from their employers. The rates are expressed in one-month costs per \$1,000 of insurance for five-year age brackets. The employee's age for purposes of Table I is his/her attained age on the last day of the tax year.

Table I Rates per \$1,000 of Group Term Life Insurance Protection

Age Bracket	Rate per \$1,000 per One-Month Period of Group Term Life Insurance Coverage Provided
Under 25	\$ 0.05
25 to 29	0.06
30 to 34	0.08
35 to 39	0.09
40 to 44	0.10
45 to 49	0.15
50 to 54	0.23
55 to 59	0.43
60 to 64	0.66
65 to 69	1.27
70 and Over	2.06