
Uniform Lifetime Table

IRS Reg. 1.401(a)(9)-9, Q+A-2¹

| Age | Distribution Period | Age | Distribution Period |
|-----|---------------------|--------------|---------------------|
| 70 | 27.4 | 94 | 9.1 |
| 71 | 26.5 | 95 | 8.6 |
| 72 | 25.6 | 96 | 8.1 |
| 73 | 24.7 | 97 | 7.6 |
| 74 | 23.8 | 98 | 7.1 |
| 75 | 22.9 | 99 | 6.7 |
| 76 | 22.0 | 100 | 6.3 |
| 77 | 21.2 | 101 | 5.9 |
| 78 | 20.3 | 102 | 5.5 |
| 79 | 19.5 | 103 | 5.2 |
| 80 | 18.7 | 104 | 4.9 |
| 81 | 17.9 | 105 | 4.5 |
| 82 | 17.1 | 106 | 4.2 |
| 83 | 16.3 | 107 | 3.9 |
| 84 | 15.5 | 108 | 3.7 |
| 85 | 14.8 | 109 | 3.4 |
| 86 | 14.1 | 110 | 3.1 |
| 87 | 13.4 | 111 | 2.9 |
| 88 | 12.7 | 112 | 2.6 |
| 89 | 12.0 | 113 | 2.4 |
| 90 | 11.4 | 114 | 2.1 |
| 91 | 10.8 | 115 and over | 1.9 |
| 92 | 10.2 | | |
| 93 | 9.6 | | |

¹ The distribution periods shown in this table apply to required minimum distributions required to be made through December 31, 2021. Beginning January 1, 2022, revised distribution periods will apply. See Treasury Decision 9930, November 5, 2020.