
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.

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