

Personal Property Depreciation Guide
Furniture, Fixtures, Machinery, and Equipment

2021

Economic Life
Percent Good Table

Effective Age	Index	Year	2	Comp<\$100K	Comp>\$100K	5	8	10	12	15	20	30
1	1.000	2020	40	68	75	85	90	91	93	95	96	97
2	1.016	2019	20	44	55	70	80	82	86	90	92	94
3	1.032	2018	10	28	40	55	70	73	79	85	88	91
4	1.069	2017		10	25	40	60	64	72	80	84	88
5	1.099	2016		5	15	25	50	55	65	75	80	85
6	1.120	2015		2	10	10	40	46	58	70	76	83
7	1.134	2014			5		30	37	51	65	72	81
8	1.157	2013			2		20	28	44	60	68	79
9	1.187	2012					10	19	37	55	64	77
10	1.252	2011						10	30	50	60	75
11	1.260	2010							23	45	56	73
12		2009							16	40	52	71
13		2008							10	35	48	69
14		2007								30	44	67
15		2006								25	40	65
16		2005								20	36	63
17		2004									32	61
18		2003									28	59
19		2002									27	57
20		2001									26	55
21		2000									25	53
22		1999										51
23		1998										49
24		1997										47
25		1996										45
26		1995										43
27		1994										41
28		1993										39
29		1992										37
30		1991										35
31		1990										33

Economic Life for Example Property Types

- 2 - Video Tapes, DVD's, Players
- 5 - Electronic Equipment, Security Equipment, Electric Gas Pumps
- 8 - Office Equipment, Fastfood Resturant FFE, Convenience Store FFE, Most Retail FFE
- 10 - Mechanical Gas Equip, Carwash Equip, Some Retail FFE
- 12 - Forklifts, Warehouse Equip, Construction Equip
- 15 - Industrial Equip, Excavation Equip, Heavy Equip
- 20 - Tanks, Piping
- 30 - Sign Poles, Billboards, Vaults, Safes