

Bequests: Frequently Asked Questions



re admissible	Cotisation de l'employeur	
	l'employeur	15:41
4,89	2 176,85	11,01
76,86	2 178,83	11,02
178,84	2 180,81	11,03
2 182,78	2 182,78	11,04
2 184,76	2 184,76	11,05
2 184,77	2 186,74	11,06
2 186,75	2 188,71	11,07
2 188,72	2 190,69	11,08
2 190,70	2 192,66	11,09
2 192,67	2 194,64	11,10
2 194,65	2 196,62	11,11
2 196,63	2 198,59	11,12
2 198,60	2 200,57	11,13
2 200,58	2 202,55	11,14
2 202,56	2 204,52	11,15
2 204,53	2 206,50	11,16
2 206,50	2 208,48	11,17
2 208,48	2 210,45	11,18
2 210,45	2 212,43	11,19
2 212,43	2 214,41	11,20
2 214,41	2 216,39	11,21
2 216,39	2 218,37	11,22
2 218,37	2 220,34	11,23
2 220,34	2 222,32	11,24
2 222,32	2 224,29	11,25
2 224,29	2 226,27	11,26
2 226,27	2 228,25	11,27
2 228,25	2 230,21	11,28
2 230,21	2 232,19	11,29
2 232,19	2 234,17	11,30
2 234,17	2 236,14	11,31
2 236,14	2 238,12	11,32
2 238,12	2 240,10	11,33
2 240,10	2 242,08	11,34
2 242,08	2 244,06	11,35
2 244,06	2 246,03	11,36
2 246,03	2 248,01	11,37
2 248,01	2 250,00	11,38
2 250,00	2 252,00	11,39
2 252,00	2 254,00	11,40
2 254,00	2 256,00	11,41
2 256,00	2 258,00	11,42
2 258,00	2 260,00	11,43
2 260,00	2 262,00	11,44
2 262,00	2 264,00	11,45
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2 312,00	2 314,00	11,70
2 314,00	2 316,00	11,71
2 316,00	2 318,00	11,72
2 318,00	2 320,00	11,73
2 320,00	2 322,00	11,74
2 322,00	2 324,00	11,75
2 324,00	2 326,00	11,76
2 326,00	2 328,00	11,77
2 328,00	2 330,00	11,78
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2 332,00	2 334,00	11,80
2 334,00	2 336,00	11,81
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2 366,00	2 368,00	11,97
2 368,00	2 370,00	11,98
2 370,00	2 372,00	11,99
2 372,00	2 374,00	12,00
2 374,00	2 376,00	12,01
2 376,00	2 378,00	12,02
2 378,00	2 380,00	12,03
2 380,00	2 382,00	12,04
2 382,00	2 384,00	12,05
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2 406,00	2 408,00	12,17
2 408,00	2 410,00	12,18
2 410,00	2 412,00	12,19
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2 414,00	2 416,00	12,21
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2 418,00	2 420,00	12,23
2 420,00	2 422,00	12,24
2 422,00	2 424,00	12,25
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2 566,00	2 568,00	12,97
2 568,00	2 570,00	12,98
2 570,00	2 572,00	12,99
2 572,00	2 574,00	13,00
2 574,00	2 576,00	13,01
2 576,00	2 578,00	13,02
2 578,00	2 580,00	13,03
2 580,00	2 582,00	13,04
2 582,00	2 584,00	13,05
2 584,00	2 586,00	13,06
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2 606,00	2 608,00	13,17
2 608,00	2 610,00	13,18
2 610,00	2 612,00	13,19
2 612,00	2 614,00	13,20
2 614,00	2 616,00	13,21
2 616,00	2 618,00	13,22
2 618,00	2 620,00	13,23
2 620,00	2 622,00	13,24
2 622,00	2 624,00	13,25
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2 656,00	2 658,00	13,42
2 658,00	2 660,00	13,43
2 660,00	2 662,00	13,44
2 662,00	2 664,00	13,45
2 664,00	2 666,00	13,46
2 666,00	2 668,00	13,47
2 668,00	2 670,00	13,48
2 670,00	2 672,00	13,49
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2 676,00	2 678,00	13,52
2 678,00	2 680,00	13,53
2 680,00	2 682,00	13,54
2 682,00	2 684,00	13,55
2 684,00	2 686,00	13,56
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2 698,00	2 700,00	13,63
2 700,00	2 702,00	13,64
2 702,00	2 704,00	13,65
2 704,00	2 706,00	13,66
2 706,00	2 708,00	13,67
2 708,00	2 710,00	13,68
2 710,00	2 712,00	13,69
2 712,00	2 714,00	13,70
2 714,00	2 716,00	13,71
2 716,00	2 718,00	13,72
2 718,00	2 720,00	13,73
2 720,00	2 722,00	13,74
2 722,00	2 724,00	13,75
2 724,00	2 726,00	13,76
2 726,00	2 728,00	13,77
2 728,00	2 730,00	13,78
2 730,00	2 732,00	13,79
2 732,00	2 734,00	13,80
2 734,00	2 736,00	13,81
2 736,00	2 738,00	13,82
2 738,00	2 740,00	13,83
2 740,00	2 742,00	13,84
2 742,00	2 744,00	13,85
2 744,00	2 746,00	13,86
2 746,00	2 748,00	13,87
2 748,00	2 750,00	13,88
2 750,00	2 752,00	13,89
2 752,00	2 754,00	13,90
2 754,00	2 756,00	13,91
2 756,00	2 758,00	13,92
2 758,00	2 760,00	13,93
2 760,00	2 762,00	13,94
2 762,00	2 764,00	13,95
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2 766,00	2 768,00	13,97
2 768,00	2 770,00	13,98
2 770,00	2 772,00	13,99
2 772,00	2 774,00	14,00
2 774,00	2 776,00	14,01
2 776,00	2 778,00	

What is a bequest?

A bequest is an instruction in your written will that states how to distribute some or all of your estate.

How do I make a bequest?

There are four types of bequests:

- A **specific bequest** is a gift of a particular asset (e.g., 100 shares of XYZ Corporation).
- A **percentage bequest** is a gift of some part of the value of the estate (e.g., 20% of my net estate).
- A **residual bequest** is a gift of the remainder of the estate after all taxes, expenses, and other bequests have been satisfied.
- A **contingent bequest** is a gift that will be made to a second beneficiary in the event that the original beneficiary is deceased or does not accept that gift.

The type of bequest language you choose should fit what you want to accomplish. Carefully consider how your gift can help the person or organization when deciding what bequests to include.

Who will carry out my bequest intentions?

In your will, you choose an executor as the person entrusted with the responsibility of carrying out your wishes. The executor has to account for the entire estate (including debts and liabilities) and distribute money and property according to the law and your instructions.

What if I change my mind about the bequest?

If you change your mind about a bequest, you may amend your will with a codicil or execute an entirely new will.

It is a good idea to update your will on a regular basis to keep up with changes in laws and your own objectives. Also, remember that if you decide to leave a specific asset such as a car or a vacation home to a beneficiary in your will, but later decide to sell or otherwise dispose of the asset, the specific bequest will fail and that beneficiary will receive nothing.

Why should I make a bequest?

If you do not leave a will and do not make a bequest, you cannot be sure that your property will be distributed as you intend. Without a will, your property will be distributed by a preset formula according to state intestacy laws, and it is possible that family members, close friends, and worthwhile charities will receive no part of your estate. Making a will is one way to be sure that the people and causes you care for will receive your generous gifts.

