

**Personal Property Depreciation Guide  
Furniture, Fixtures, Machinery, and Equipment  
2023**

Effective Age	Index	Year	Economic Life Percent Good Table									
			2	Comp<\$100K	Comp>\$100K	5	8	10	12	15	20	30
1	1.000	2022	40	68	75	85	90	91	93	95	96	97
2	1.016	2021	20	44	55	70	80	82	86	90	92	94
3	1.032	2020	10	28	40	55	70	73	79	85	88	91
4	1.069	2019		10	25	40	60	64	72	80	84	88
5	1.099	2018		5	15	25	50	55	65	75	80	85
6	1.120	2017		2	10	10	40	46	58	70	76	83
7	1.134	2016			5		30	37	51	65	72	81
8	1.157	2015			2		20	28	44	60	68	79
9	1.187	2014					10	19	37	55	64	77
10	1.252	2013						10	30	50	60	75
11	1.260	2012							23	45	56	73
12		2011							16	40	52	71
13		2010							10	35	48	69
14		2009								30	44	67
15		2008								25	40	65
16		2007								20	36	63
17		2006									32	61
18		2005									28	59
19		2004									27	57
20		2003									26	55
21		2002									25	53
22		2001										51
23		2000										49
24		1999										47
25		1998										45
26		1997										43
27		1996										41
28		1995										39
29		1994										37
30		1993										35
31		1992										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