

State	Statute Fees	Statute	Notes/Conditions
Alabama	up to 2.5% of assets rec'd, and 2.5% of disbursements	Ala. Code § 43-2-848	(a) A personal representative is entitled to reasonable compensation for services as may appear to the court to be fair considering such factors that may include, but are not limited to, the novelty and difficulty of the administrative process, the skill requisite to perform the service, the likelihood that the acceptance of the particular employment will preclude other employment, the fee customarily charged in the locality for similar services, the amount involved and the results obtained, the requirements imposed by the circumstances and condition of the estate, the nature and length of the professional relationship with the decedent, the experience, reputation, diligence, and ability of the person performing the services, the liability, financial or otherwise, of the personal representative, or the risk and responsibility involved, which shall not exceed two and one-half percent of the value of all property received and under the possession and control of the personal representative and two and one-half percent of all disbursements. (b) In addition the court may allow a reasonable compensation for extraordinary services performed for the estate. (c) If a will provides for compensation, or no compensation, of the personal representative either directly or conditionally and there is no contract with the decedent regarding compensation, the personal representative may renounce the provisions and if no alternate or successor personal representative is willing to serve for the compensation provided in the will of the personal representative, the personal representative in the order of priority provided in the will shall be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A renunciation may be filed with the court. (d) Nothing in this section shall be construed to limit the right of a decedent or all affected beneficiaries to agree in writing with the personal representative, as to the amount or the method of determining the personal representative's compensation, which shall be binding on all parties if the appointment is accepted and the agreement is not unconscionable. Should not exceed 2.5%
Alaska	'reasonable'	AS 13.16.430	A personal representative is entitled to reasonable compensation for services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the court.
Arizona	'reasonable'	A.R.S. § 14-3719	A personal representative is entitled to reasonable compensation for his services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, he may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of fee may be filed with the court. (a) The personal representative shall be allowed such compensation for his or her services, when and as earned, as the court shall deem just and reasonable. Except as provided in subsection (b) of this section, this compensation is not to exceed ten percent (10%) of the first one thousand dollars (\$1,000), five percent (5%) of the next four thousand dollars (\$4,000), and three percent (3%) of the balance of the value of the personal property passing through the hands of the personal representative, provided that compensation shall be allowed only on the value of such property as shall have been fully administered. (b) (1) When the personal representative has performed substantial duties with respect to or on account of real property of the decedent, the court, in addition to other compensation provided by the Probate Code, may allow a reasonable compensation for such services with the amount thereof to be fixed by the court, taking into consideration the nature and extent of the services, the extent and value of the real property, and other relevant circumstances. (2) The burden of the payment of the additional compensation shall be borne in accordance with applicable provisions of the will, if any. Otherwise, the burden of the payment shall be borne by the distributees or beneficiaries of the estate whom the court finds to have been benefited by the services, in accordance with the principles of equity. (c) The court, in the exercise of its discretion, may decline to allow any compensation to or on behalf of a personal representative who has failed, after being cited to do so, to file a satisfactory account or to perform any other substantial duty pertaining to his or her office, and, for the same reason, the court may reduce the compensation which would otherwise be allowed to or on behalf of such a personal representative. (d) (1) The personal representative may employ legal counsel in connection with the probate of the will or the administration of the estate, and the attorney so employed shall prepare and present to the circuit court all necessary notices, petitions, orders, appraisals, bills of sale, debts, leases, contracts, agreements, inventories, financial accounts, reports, and all other proper and necessary legal instruments during the entire six (6) months, or longer when necessary, while the estate is required by law to remain open. (2) For the legal services described in subdivision (d)(1) of this section, the attorney, unless otherwise contracted with the personal representative, heirs, and beneficiaries of the estate, shall be allowed a fee based on the total market 10800: (a) Subject to the provisions of this part, for ordinary services the personal representative shall receive compensation based on the value of the estate accounted for by the personal representative, as follows: (1) Four percent on the first one hundred thousand dollars (\$100,000). (2) Three percent on the next one hundred thousand dollars (\$100,000). (3) Two percent on the next eight hundred thousand dollars (\$800,000). (4) One percent on the next nine million dollars (\$9,000,000). (5) One-half of one percent on the next fifteen million dollars (\$15,000,000). (6) For all amounts above twenty-five million dollars (\$25,000,000), a reasonable amount to be determined by the court. (b) For the purposes of this section, the value of the estate accounted for by the personal representative is the total amount of the appraisal value of property in the inventory, plus gains over the appraisal value on sales, plus receipts, less losses from the appraisal value on sales, without reference to encumbrances or other obligations on estate property. 10901: (a) Subject to the provisions of this part, in addition to the compensation provided by Section 10800, the court may allow additional compensation for extraordinary services by the personal representative in an amount the court determines is just and reasonable. (b) The personal representative may also employ or retain tax counsel, tax auditors, accountants, or other tax experts for the performance of any action which such persons, respectively, may lawfully perform in the computation, reporting, or making of tax returns, or in negotiations or litigation which may be necessary for the final determination and payment of taxes, and pay from the funds of the estate for such services.
Arkansas	reasonable, but not to exceed scaled percentage	AR Code 28-48-108	(1) A court may review and determine: (a) The reasonableness of the compensation of any fiduciary, lawyer, or other person who: (i) Is employed on behalf of an estate, fiduciary, respondent, ward, or protected person; (ii) Is appointed by the court; or (iii) Provides beneficial services to an estate, respondent, ward, or protected person; and (b) The appropriateness of any cost sought to be paid by or recovered from an estate. (2) In considering the reasonableness of the compensation, there shall be no presumption that any method of charging a fee for services rendered to an estate, fiduciary, principal, respondent, ward, or protected person is per se unreasonable. Regardless of the method used for charging a fee, in determining appropriate compensation, the court shall apply the standard of reasonableness in light of all relevant facts and circumstances. (3) The court shall consider all of the factors described in this subsection (3) in determining the reasonableness of any compensation or cost. The court may determine the weight to be given to each factor and to any other factor the court considers relevant in reaching its decision: (a) The time and labor required, the novelty and difficulty of the questions involved, and the skill required to perform the service properly; (b) The likelihood, if apparent to the court, that the acceptance of the particular employment will preclude the person employed from other employment;
California	scaled percentage	Cal. Prob. Code 10600	(1) A court may review and determine: (a) The reasonableness of the compensation of any fiduciary, lawyer, or other person who: (i) Is employed on behalf of an estate, fiduciary, respondent, ward, or protected person; (ii) Is appointed by the court; or (iii) Provides beneficial services to an estate, respondent, ward, or protected person; and (b) The appropriateness of any cost sought to be paid by or recovered from an estate. (2) In considering the reasonableness of the compensation, there shall be no presumption that any method of charging a fee for services rendered to an estate, fiduciary, principal, respondent, ward, or protected person is per se unreasonable. Regardless of the method used for charging a fee, in determining appropriate compensation, the court shall apply the standard of reasonableness in light of all relevant facts and circumstances. (3) The court shall consider all of the factors described in this subsection (3) in determining the reasonableness of any compensation or cost. The court may determine the weight to be given to each factor and to any other factor the court considers relevant in reaching its decision: (a) The time and labor required, the novelty and difficulty of the questions involved, and the skill required to perform the service properly; (b) The likelihood, if apparent to the court, that the acceptance of the particular employment will preclude the person employed from other employment;
Colorado	'reasonable'	Col. Rev. Stat. 15-10-603	Section 39.1 Fiduciary and attorney's fees (a) On motion of a fiduciary, the court may approve: (1) A proposed fee arrangement for the fiduciary or for the fiduciary's attorney before the fiduciary or attorney has rendered services; or (2) A proposed fee for services already rendered by the fiduciary or attorney. (b) On motion of an attorney who does not represent a fiduciary but whose fees are payable by an estate, the court may approve a proposed fee arrangement before the attorney renders services or a proposed fee for services already rendered. (c) The court may require the fiduciary to file a financial report or account before approving a proposed fee arrangement or proposed fee pursuant to this section if it determines that additional information about the estate is necessary to evaluate the reasonableness of the proposal. (d) Fiduciary and attorney's fees not previously approved by the court are subject to review in connection with the financial report or account covering the period in which the fees are paid. The court shall determine whether the fiduciary and attorney's fees are reasonable whether or not an interested party raises an objection to the fees. C.G.S. sections 17b-95(c), 45a-151(b), 45a-234(b), 45a-594 and 45a-649a)
Connecticut	'reasonable'	Conn. Prob. Ct. R. P. 39	Section 39.2 Task statement of fiduciary and attorney (a) In reviewing a proposed fee for services already rendered, the court may require a fiduciary or attorney to submit a task statement describing the services performed. Section 2305 - Allowance of commissions and attorneys' fees (a) Commissions and attorneys' fees shall be allowed as provided by rule of the Court of Chancery. (b) No commission shall be allowed by the Court of Chancery to any executor or administrator who has not complied with the requirements of Chapter 13 of Title 30. This penalty shall not apply until 1 month after notice by the Division of Revenue of such delinquency. (c) The Court of Chancery may reduce commissions and attorneys' fees if the accounts required to be filed by this chapter are not filed within the required time period. Chancery Court Rule 192. Commissions and fees. (a) Commissions of personal representatives, and fees of the attorneys who represent them, shall be allowed in a reasonable amount. (b) In determining what constitutes reasonable commissions and fees, consideration may be given to the time spent, the risk and responsibility involved, the novelty and difficulty of the questions presented, the skill and experience of the personal representative and the attorney, any provisions of the will regarding compensation, comparable rates for similar services in the locality, the character and value of the estate assets, the character and value of assets which are not part of the probate estate but which must be valued and reported on any federal, state, local, or foreign death tax return, the time constraints imposed upon the personal representative and the attorney, the loss of other business necessitated by acceptance of the administration, and the benefits obtained for the estate by the administration. Commissions and fees shall not be considered unreasonable merely because they are based exclusively on hourly rates, exclusively on the value of the probate estate, or exclusively on the value of the assets includible in the estate for the purpose of any tax. (c) If a trust permits or requires personal representative commissions or attorney's fees to be paid from the trust, such commissions and fees may be paid from the trust in accordance with the provisions of this rule. (d) In addition to the provisions of the following sections, the court may reduce or deny commissions or attorney's fees if the court finds that the personal representative has acted unreasonably pursuant to 12 Del. C. § 2302(d) alone or that the commissions or fees are unreasonable. The Court shall have the power in all cases to reduce the amount of commissions or fees, even if no objection is filed pursuant to paragraph (e).
Delaware	'reasonable'	12 Del. C. § 2305; Chancery Court Rule 192	Except as may otherwise be ordered by the Court for good cause shown in respect to a supervised personal representative or a special administrator, a personal representative is entitled to reasonable compensation for services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision either before or after qualifying and be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the Court. (1) A personal representative shall be entitled to a commission payable from the estate assets without court order as compensation for ordinary services. The commission shall be based on the compensable value of the estate, which is the inventory value of the probate estate assets and the income earned by the estate during administration. (2) A commission computed on the compensable value of the estate is presumed to be reasonable compensation for a personal representative in formal administration as follows: (a) At the rate of 3 percent for the first \$1 million. (b) At the rate of 2.5 percent for all above \$1 million and not exceeding \$5 million. (c) At the rate of 2 percent for all above \$5 million and not exceeding \$10 million. (d) At the rate of 1.5 percent for all above \$10 million. (3) In addition to the previously described compensation, a personal representative shall be allowed further compensation as is reasonable for any extraordinary services including, but not limited to: (a) The sale of real or personal property. (b) The conduct of litigation on behalf of or against the estate. (c) Involvement in proceedings for the adjustment or payment of any taxes. (d) The carrying on of the decedent's business.
DC	'reasonable'	D.C. Code § 20-751	Except as may otherwise be ordered by the Court for good cause shown in respect to a supervised personal representative or a special administrator, a personal representative is entitled to reasonable compensation for services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision either before or after qualifying and be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the Court. (1) A personal representative shall be entitled to a commission payable from the estate assets without court order as compensation for ordinary services. The commission shall be based on the compensable value of the estate, which is the inventory value of the probate estate assets and the income earned by the estate during administration. (2) A commission computed on the compensable value of the estate is presumed to be reasonable compensation for a personal representative in formal administration as follows: (a) At the rate of 3 percent for the first \$1 million. (b) At the rate of 2.5 percent for all above \$1 million and not exceeding \$5 million. (c) At the rate of 2 percent for all above \$5 million and not exceeding \$10 million. (d) At the rate of 1.5 percent for all above \$10 million. (3) In addition to the previously described compensation, a personal representative shall be allowed further compensation as is reasonable for any extraordinary services including, but not limited to: (a) The sale of real or personal property. (b) The conduct of litigation on behalf of or against the estate. (c) Involvement in proceedings for the adjustment or payment of any taxes. (d) The carrying on of the decedent's business.
Florida	scaled percentage	733.617	(a) Personal representatives shall be compensated as specified in either the will or any written agreement entered into prior to the decedent's death or a written agreement signed by all the beneficiaries of a testate estate or all the heirs of an intestate estate. A written agreement between a testator and a personal representative shall be valid and binding upon the estate of the testator as fully and completely as if set forth in and made a part of the will. (b) If the personal representative's compensation is not specified in the will or any separate written agreement, the personal representative for services rendered shall be entitled to compensation equal to: (1) Two and one-half percent commission on all sums of money received by the personal representative on account of the estate, except on money loaned by and repaid to the personal representative, and 1/2 percent commission on all sums paid out by the personal representative, either for debts, legacies, or distributable shares; (2) Ten percent commission on the amount of interest made if, during the course of administration, the personal representative shall receive interest on money loaned by the personal representative in that capacity and shall include the same on the return to the probate court so as to become chargeable therewith as a part of the corpus of the estate; (3) Reasonable compensation, as determined in the discretion of the probate court and after such notice, if any, as the court shall direct, for the delivery over of property in kind, not exceeding 3 percent of the appraised value and, in cases where there has been no appraisal, not over 3 percent of the fair value as found by the judge, irrespective of whether delivery over in kind is made pursuant to proceedings for that purpose in the probate court and irrespective of whether the property, except money, is tangible or intangible, personal or real; and
Georgia	percentages depending on the type of property being managed	OCGA § 53-6-60	A personal representative is entitled to reasonable compensation for the personal representative's services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the personal representative's right to all or any part of the compensation. A written renunciation of fee may be filed with the court.
Hawaii	'reasonable'	HRS § 560:3-719	A personal representative is entitled to reasonable compensation for his services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, he may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of fee may be filed with the court.
Idaho	'reasonable'	Idaho Code § 15-3-719	A personal representative is entitled to reasonable compensation for his services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, he may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of fee may be filed with the court. A representative is entitled to reasonable compensation for his services, but no fees, charges or other compensation may be allowed a public administrator for services performed in administering that part of the estate of any United States war veteran which consists of compensation, insurance or other monies due or payable from the United States because of the veteran's war service. No fees, charges or other compensation may be allowed an employee of the Department of Human Services or the Department of Children and Family Services designated under paragraph (b) of Section 11-3 for services as guardian of the estate of a patient or resident in a State mental health or developmental disabilities facility or other State institution. Fees awarded under this Section shall be considered as a first-class claim for administrative expenses and paid from the guardianship estate or from the probate estate pursuant to Section 18-10. Fees awarded to guardians shall be consistent with Section 11a-13.5.
Illinois	'reasonable'	755 ILCS 5/27-1	If a testator by will makes provision for the compensation of his personal representative, that shall be taken as his full compensation unless he files in the court a written instrument renouncing all claims for the compensation provided by the will before qualifying as personal representative. The personal representative, when no compensation is provided in the will, or when he renounces all claim to the compensation provided in the will, shall be allowed such compensation for his services as the court shall deem just and reasonable. Additional compensation may be allowed for his services as attorney and for other services not required of a personal representative. An attorney performing services for the estate at the instance of the personal representative shall have such compensation therefor out of the estate as the court shall deem just and reasonable. Such compensation may be allowed at the final settlement; but at any time during administration a personal representative or his attorney may apply to the court for an allowance upon the compensation of the personal representative and upon attorney's fees.
Indiana	'reasonable'	IC 29-1-10-13	1. Personal representatives shall be allowed such reasonable fees as may be determined by the court for services rendered, but not in excess of the following commissions upon the gross assets of the estate listed in the probate inventory, which shall be received as full compensation for all ordinary services: a. For the first one thousand dollars, six percent. b. For the surplus between one and five thousand dollars, four percent. c. For all sums over five thousand dollars, two percent. 2. For purposes of this section, the gross assets of the estate shall not include life insurance proceeds, unless payable to the decedent's estate.
Iowa	'reasonable'	Iowa Code § 633.197	Every fiduciary shall be allowed his or her necessary expenses incurred in the execution of his or her trust, and shall have such compensation for services and those of his or her attorneys as shall be just and reasonable. At any time during administration the fiduciary may apply to the court for an allowance upon his or her compensation and upon attorneys' fees.
Kansas	'reasonable'	K.S.A. 59-1717	(1) The compensation of an executor, administrator or curator, for services as such, shall not exceed five percent (5%) of the value of the personal estate of the decedent, plus five percent (5%) of the income collected by the executor, administrator or curator for the estate. (2) Upon proof submitted showing that an executor, administrator or curator has performed additional services in the administration of the decedent's estate, the court may allow to the executor, administrator or curator such additional compensation as would be fair and reasonable for the additional services rendered, if the additional services were: (a) Unusual or extraordinary and not normally incident to the administration of a decedent's estate; or (b) Performed in connection with real estate or with estate and inheritance taxes claimed against property that is not a part of the decedent's estate but is included in the decedent's estate for the purpose of asserting such taxes.
Kentucky	percentage of estate value; not to exceed 5%	KRS 395.150	(1) The compensation of an executor, administrator or curator, for services as such, shall not exceed five percent (5%) of the value of the personal estate of the decedent, plus five percent (5%) of the income collected by the executor, administrator or curator for the estate. (2) Upon proof submitted showing that an executor, administrator or curator has performed additional services in the administration of the decedent's estate, the court may allow to the executor, administrator or curator such additional compensation as would be fair and reasonable for the additional services rendered, if the additional services were: (a) Unusual or extraordinary and not normally incident to the administration of a decedent's estate; or (b) Performed in connection with real estate or with estate and inheritance taxes claimed against property that is not a part of the decedent's estate but is included in the decedent's estate for the purpose of asserting such taxes.

State	Statute Fees	Statute	Notes/Conditions																								
Louisiana	'reasonable', if no provision, 2.5% allowed	La. C.P. § 3351	<ul style="list-style-type: none"> An executor shall be allowed as compensation for his services such reasonable amount as is provided in the testament in which he is appointed. An administrator for his services in administering a succession shall be allowed such reasonable amount as is provided by the agreement between the administrator and the surviving spouse, and all competent heirs or legatees of the deceased. In the absence of a provision in the testament or an agreement between the parties, the administrator or executor shall be allowed a sum equal to two and one-half percent of the amount of the inventory as compensation for his services in administering the succession. The court may increase the compensation upon a proper showing that the usual commission is inadequate. A provisional administrator or an administrator of a vacant succession shall be allowed fair and reasonable compensation by the court for his services. The compensation of a succession representative shall be due upon the homologation of his final account. The court may allow an administrator or executor an advance upon his compensation at any time during the administration. <p>A personal representative is entitled to reasonable compensation for the personal representative's services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the personal representative's right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>																								
Maine	'reasonable'	18-C M.R.S. § 3-719	<p>(a)</p> <p>(1) A personal representative or special administrator is entitled to reasonable compensation for services.</p> <p>(2) If a will provides a stated compensation for the personal representative, additional compensation shall be allowed if the provision is insufficient in the judgment of the court.</p> <p>(3) The personal representative or special administrator may renounce at any time all or a part of the right to compensation.</p> <p>(b)</p> <p>(1) Unless the will provides a larger measure of compensation, on petition filed in reasonable detail by the personal representative or special administrator the court may allow the commissions it considers appropriate.</p> <p>(2) The commissions authorized under paragraph (1) of this subsection may not exceed those computed in accordance with the following table:</p> <p>If the property subject to administration is: Not over \$20,000 The commission may not exceed: ...% If the property subject to administration is: Over \$20,000 ...The commission may not exceed \$1,800 plus 3.6% of the excess over \$20,000</p> <p>(c) Within 30 days a personal representative, special administrator, or unsuccessful exceptant may appeal the allowance to the circuit court, which shall determine the adequacy of the commissions and increase, but not in excess of the commissions computed in accordance with the table in subsection (b)(2) of this section, or decrease them.</p> <p>(d) If the personal representative retains the services of a licensed real estate broker to aid in the sale of real property, the commissions paid to the real estate broker are an expense of administration and may not be deducted from the commissions allowed by the court to the personal representative in accordance with subsection (a) of this section.</p>																								
Maryland	'reasonable' - with limits	Md. Code, ET § 7-601	<p>Commissions for services in administering trusts, refer to Md. Code, ET § 14.5-708</p> <p>A personal representative is entitled to reasonable compensation for services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>																								
Massachusetts	'reasonable'	Mass. Gen. Laws ch. 190B, § 3-719	<p>(1) A personal representative is entitled to reasonable compensation for services performed. A personal representative may pay the personal representative's own compensation periodically as earned without prior court approval.</p> <p>(2) An attorney representing a personal representative, the attorney shall maintain time records that state the identity of the person performing personal representative services, the date the services are performed, the amount of time expended in performing the services, and a brief description of the services. Upon request of an interested person affected by payment of personal representative fees, the attorney shall send the time records to that interested person.</p> <p>(3) If a will provides for the personal representative's compensation and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A written renunciation of fee may be filed with the court.</p> <p>(4) A personal representative also may renounce the right to all or a part of the compensation. A written renunciation of fee may be filed with the court and shall be served on all affected interested persons.</p>																								
Michigan	'reasonable'	MCL 700.3719	<p>(a) A personal representative is entitled to reasonable compensation for services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p> <p>(b) In determining what is reasonable compensation, the court shall give consideration to the following factors:</p> <ol style="list-style-type: none"> (1) the time and labor required; (2) the complexity and novelty of problems involved; and (3) the extent of the responsibilities assumed and the results obtained. <p>On the final settlement the court shall make allowance to the executor or administrator for the property or the estate which has been lost, or has perished or decreased in value, without his fault; and profit shall not be allowed him in consequence of increase. The court shall allow to an executor or administrator as compensation for his trouble, either in partial or final settlements, such sum as the court deems proper considering the value and worth of the estate and considering the extent or degree of difficulty of the duties discharged by the executor or administrator; in addition to which the court may allow him his necessary expenses, including a reasonable attorney's fee, to be assessed out of the estate, in an amount to be determined by the court.</p>																								
Minnesota	'reasonable'	Minn. Stat. § 52A-3719	<p>On the final settlement the court shall make allowance to the executor or administrator for the property or the estate which has been lost, or has perished or decreased in value, without his fault; and profit shall not be allowed him in consequence of increase. The court shall allow to an executor or administrator as compensation for his trouble, either in partial or final settlements, such sum as the court deems proper considering the value and worth of the estate and considering the extent or degree of difficulty of the duties discharged by the executor or administrator; in addition to which the court may allow him his necessary expenses, including a reasonable attorney's fee, to be assessed out of the estate, in an amount to be determined by the court.</p>																								
Mississippi	'reasonable'	Miss. Code § 91-7299	<p>1. If a testator by will makes provision for the compensation of his personal representative, that shall be allowed and taken as his full compensation unless he files in the court a written instrument renouncing all claim for the compensation provided by the will before qualifying as personal representative. When compensation is provided in a will, the personal representative provides no claim to the compensation provided in the will, the compensation of the personal representative shall be determined pursuant to this section. When there is only one personal representative he shall be allowed as the minimum compensation for his services the following percentages of the value of the personal property administered and of the proceeds of all real property sold under order of the probate court:</p> <table border="0"> <tr> <td>On the first</td> <td>\$ 5,000,</td> <td>5</td> <td>percent;</td> </tr> <tr> <td>On the next</td> <td>20,000,</td> <td>4</td> <td>percent;</td> </tr> <tr> <td>On the next</td> <td>75,000,</td> <td>3</td> <td>percent;</td> </tr> <tr> <td>On the next</td> <td>300,000,</td> <td>2 3/4</td> <td>percent;</td> </tr> <tr> <td>On the next</td> <td>600,000,</td> <td>2 1/2</td> <td>percent;</td> </tr> <tr> <td>On all over</td> <td>1,000,000</td> <td>2</td> <td>percent.</td> </tr> </table> <p>In any case where reasonable compensation to the personal representative is in excess of the minimum provided in the above schedule, the court shall allow such additional compensation as will make the compensation of the personal representative reasonable and adequate. Performance by the personal representative of extraordinary services is not necessary to entitle him to such additional compensation. Such percentages shall be computed on the value of the personal property at the time of disbursement or distribution thereof, except that where it is necessary to allow compensation before the property is disbursed or distributed, or to allow compensation to a personal representative who has renounced the compensation provided in the will, the court shall allow such additional compensation as will make the compensation of the personal representative reasonable and adequate. A written renunciation of fee may be filed with the court.</p> <p>(1) A personal representative is entitled to reasonable compensation for services.</p> <p>(2) If the will provides for the compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to compensation under the terms of this section. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>	On the first	\$ 5,000,	5	percent;	On the next	20,000,	4	percent;	On the next	75,000,	3	percent;	On the next	300,000,	2 3/4	percent;	On the next	600,000,	2 1/2	percent;	On all over	1,000,000	2	percent.
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On all over	1,000,000	2	percent.																								
Missouri	scaled percentage	§ 473.153, RSMo	<p>(1) A personal representative is entitled to reasonable compensation for services.</p> <p>(2) If the will provides for the compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to compensation under the terms of this section. A personal representative also may renounce the right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>																								
Montana	'reasonable'	§ 72-3-631, MCA	<p>A personal representative is entitled to reasonable compensation for his services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, he may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>																								
Nebraska	'reasonable'	Neb. Rev. Stat. § 30-2480	<p>(a) If no compensation is provided by the will, or the personal representative renounces all claims thereto, fees must be allowed upon the whole amount of the estate which has been accounted for, less liens and encumbrances, as follows:</p> <ol style="list-style-type: none"> For the first \$15,000, at the rate of 4 percent. For the next \$85,000, at the rate of 3 percent. For all above \$100,000, at the rate of 2 percent. <p>2. The same fees must be allowed to the personal representative if there is no will.</p> <p>3. If there are two or more personal representatives, the compensation must be apportioned among them by the court according to the services actually rendered by each.</p> <p>4. In addition to the fees described in subsection 1, the court may allow such fees as it deems just and reasonable if the fees authorized pursuant to subsection 1 are not sufficient to reasonably compensate the personal representative.</p>																								
Nevada	scaled percentage; reasonable	NRS 150.020	<p>(a) If the terms of a trust do not specify the trustee's, trust advisor's, or trust protector's compensation, each such fiduciary is entitled to compensation that is reasonable under the circumstances.</p> <p>(b) If the terms of a trust specify the trustee's, trust advisor's, or trust protector's compensation, each such fiduciary is entitled to the compensation specified, but the court may allow more or less compensation if:</p> <ol style="list-style-type: none"> (1) the duties of the trustee, trust advisor, or trust protector are substantially different from those contemplated when the trust was created; or (2) the compensation specified by the terms of the trust would be unreasonably low or high. <p>Commissions on all corpus received by the fiduciary may be taken as follows:</p> <p>5% on the first \$200,000 of all corpus received by the fiduciary;</p> <p>3.5% on the excess over \$200,000 up to \$1,000,000;</p> <p>2% on the excess over \$1,000,000; and</p> <p>1% of all corpus for each additional fiduciary provided that no one fiduciary shall be entitled to any greater commission than that which would be allowed if there were but one fiduciary involved.</p>																								
New Hampshire	'reasonable'	RSA 564-B:7-708	<p>Such commissions may be reduced by the court having jurisdiction over the estate only upon application by a beneficiary adversely affected upon an affirmative showing that the services rendered were materially deficient or that the actual pains, trouble and risk of the fiduciary in settling the estate were substantially less than generally required for estates of comparable size.</p>																								
New Jersey	scaled percentage	N.J.S. § 3B:18-14	<p>A personal representative is entitled to reasonable compensation for his services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, he may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of the fee may be filed with the court.</p>																								
New Mexico	'reasonable'	NMS § 45-3-719	<p>Section 2307 - Commissions of fiduciaries other than trustees</p> <p>1. Except as otherwise provided in paragraph (b) of this subdivision on the settlement of the account of any fiduciary other than a trustee, a donee of a power during minority or a donee of a power in trust, the court must allow to him or her the reasonable and necessary expenses actually paid by him or her official and if he or she be an attorney of this state and shall have rendered legal services in connection with his or her official duties, such compensation for his or her legal services as appear to the court to be just and reasonable and in addition thereto it must allow to the fiduciary for his or her services as fiduciary, and if there be more than one, apportion among them according to the services rendered by them respectively the following commissions:</p> <ol style="list-style-type: none"> (a) For receiving and paying out all sums of money not exceeding \$100,000 at the rate of 5 percent. (b) For receiving and paying out any additional sums not exceeding \$200,000 at the rate of 4 percent. (c) For receiving and paying out any additional sums not exceeding \$700,000 at the rate of 3 percent. (d) For receiving and paying out any additional sums not exceeding \$4,000,000 at the rate of 2 1/2 percent. (e) For receiving and paying out all sums above \$5,000,000 at the rate of 2 percent. <p>(f) If the will makes provisions for specific rates or amounts of commissions for a corporate executor, or, if a corporate executor has agreed to accept specific rates or amounts of commissions, or, if the will provides that a corporate executor shall receive commissions as provided or stipulated in the corporate executor's published schedule of fees in effect at such time or times such commissions become payable, includes a stipulated minimum commission and</p> <p>(a) Personal representatives, collectors or public administrators shall be entitled to commissions to be fixed in the discretion of the clerk of superior court not to exceed five percent (5%) upon the amounts of receipts, including the value of all personal property when received, and upon the expenditures made in accordance with law. In determining the maximum commissions allowable under this subsection, the clerk of superior court may take into consideration fees paid by the estate for professional services performed in the ordinary course of administering the estate, including services performed by attorneys and accountants. However, the clerk is not required to reduce the maximum commissions allowed by the aggregate fees paid to professionals on a dollar-for-dollar basis.</p> <p>The commissions shall be charged as a part of the costs of administration and, upon allowance, may be retained out of the assets of the estate against creditors and all other persons claiming an interest in the estate. If the gross value of an estate is two thousand dollars (\$2,000) or less, the clerk of superior court may fix the commission to be received by the personal representative, collector or public administrator in an amount the clerk of superior court, in the clerk's discretion, deems just and adequate.</p> <p>(c) The clerk of superior court may allow commissions from time to time during the course of the administration, but the total commissions allowed shall be determined on final settlement of the estate and shall not exceed the limit fixed in this section.</p> <p>(d) Nothing in this section shall be construed to:</p> <p>A personal representative is entitled to reasonable compensation for the personal representative's services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the personal representative's right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>																								
New York	scaled percentage	N.Y. Surr. Ct. Proc. Act Law § 2307	<p>(1) Executors and administrators shall be allowed fees upon the amount of all the personal property, including the income from the personal property, that is received and accounted for by them and upon the proceeds of real property that is sold, as follows:</p> <ol style="list-style-type: none"> (1) For the first one hundred thousand dollars, at the rate of four per cent; (2) All above one hundred thousand dollars and not exceeding four hundred thousand dollars, at the rate of three per cent; (3) All above four hundred thousand dollars, at the rate of two per cent. <p>(B) Executors and administrators shall be allowed a fee of one per cent on the value of real property that is not sold. Executors and administrators also shall be allowed a fee of one per cent on the value of all property that is not subject to administration and that would have been includable for purposes of computing the Ohio estate tax, except joint and survivorship property, had the decedent died on December 31, 2012, so that section 5731.02 of the Revised Code applied to the estate.</p> <p>(C) The basis of valuation for the allowance of the fees on real property sold shall be the gross proceeds of sale, and for all other property the fair market value of the other property as of the date of death of the decedent. The fees allowed to executors and administrators in this section shall be received in full compensation for all their ordinary services.</p> <p>(D) If the probate court finds, after a hearing, that an executor or administrator, in any respect, has not faithfully discharged the duties as executor or administrator, the court may deny the executor or administrator any compensation (whether or not he may allow the executor or administrator the reduced compensation that the court thinks proper).</p>																								
North Carolina	up to 5%	N.C. Gen. Stat. § 28A-23-3	<p>(a) Personal representatives, collectors or public administrators shall be entitled to commissions to be fixed in the discretion of the clerk of superior court not to exceed five percent (5%) upon the amounts of receipts, including the value of all personal property when received, and upon the expenditures made in accordance with law. In determining the maximum commissions allowable under this subsection, the clerk of superior court may take into consideration fees paid by the estate for professional services performed in the ordinary course of administering the estate, including services performed by attorneys and accountants. However, the clerk is not required to reduce the maximum commissions allowed by the aggregate fees paid to professionals on a dollar-for-dollar basis.</p> <p>The commissions shall be charged as a part of the costs of administration and, upon allowance, may be retained out of the assets of the estate against creditors and all other persons claiming an interest in the estate. If the gross value of an estate is two thousand dollars (\$2,000) or less, the clerk of superior court may fix the commission to be received by the personal representative, collector or public administrator in an amount the clerk of superior court, in the clerk's discretion, deems just and adequate.</p> <p>(c) The clerk of superior court may allow commissions from time to time during the course of the administration, but the total commissions allowed shall be determined on final settlement of the estate and shall not exceed the limit fixed in this section.</p> <p>(d) Nothing in this section shall be construed to:</p>																								
North Dakota	'reasonable'	N.D.C.C. § 30.1-18-19	<p>A personal representative is entitled to reasonable compensation for the personal representative's services. If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the personal representative's right to all or any part of the compensation. A written renunciation of fee may be filed with the court.</p>																								
Ohio	scaled percentage	R.C. §2113.35	<p>(A) Executors and administrators shall be allowed fees upon the amount of all the personal property, including the income from the personal property, that is received and accounted for by them and upon the proceeds of real property that is sold, as follows:</p> <ol style="list-style-type: none"> (1) For the first one hundred thousand dollars, at the rate of four per cent; (2) All above one hundred thousand dollars and not exceeding four hundred thousand dollars, at the rate of three per cent; (3) All above four hundred thousand dollars, at the rate of two per cent. <p>(B) Executors and administrators shall be allowed a fee of one per cent on the value of real property that is not sold. Executors and administrators also shall be allowed a fee of one per cent on the value of all property that is not subject to administration and that would have been includable for purposes of computing the Ohio estate tax, except joint and survivorship property, had the decedent died on December 31, 2012, so that section 5731.02 of the Revised Code applied to the estate.</p> <p>(C) The basis of valuation for the allowance of the fees on real property sold shall be the gross proceeds of sale, and for all other property the fair market value of the other property as of the date of death of the decedent. The fees allowed to executors and administrators in this section shall be received in full compensation for all their ordinary services.</p> <p>(D) If the probate court finds, after a hearing, that an executor or administrator, in any respect, has not faithfully discharged the duties as executor or administrator, the court may deny the executor or administrator any compensation (whether or not he may allow the executor or administrator the reduced compensation that the court thinks proper).</p>																								
Oklahoma	scaled percentage	Okl. Stat. tit. 58, § 527	<p>A. When no compensation is provided by the will, or the executor renounces all claim thereto, he must be allowed commissions upon the amount of the whole estate accounted for by him, excluding all property not ranked as assets, as follows:</p> <ol style="list-style-type: none"> 1. For the first thousand dollars, at the rate of five percent (5%); 2. For the next Five Thousand Dollars (\$5,000.00), at the rate of four percent (4%); and 3. For all amounts above Six Thousand Dollars (\$6,000.00) at the rate of two and one-half percent (2 1/2%); and the same commission must be allowed administrators. <p>In all cases such further allowance may be made, as the judge of the district court may deem just and reasonable, for any extraordinary service. The total amount of such allowance must not exceed the amount of commissions allowed by this section.</p> <p>B. Co-executors and co-administrators shall be entitled, as a unit, to the same fee allowable to a single executor or administrator, which shall be divided among them as the court may determine, unless they agree to a different division and the division is approved by the court.</p> <p>C. An executor or administrator who does not serve during the entire administration of an estate shall be entitled to only a portion of the fee provided in subsection A of this section, and such portion shall be determined by the court in its discretion.</p>																								

State	Statute Fees	Statute	Notes/Conditions
			(3) Unless the court has granted a request for a different determination of the compensation of the personal representative under ORS 113.038, upon application to the court a personal representative is entitled to receive compensation for services as provided in this section. If there is more than one personal representative acting concurrently or consecutively, the compensation may not be increased, but may be divided among the personal representatives as they agree or as the court may order. The compensation is a commission upon the whole estate, as follows: (a) Upon the property subject to the jurisdiction of the court: (A) Seven percent of any sum not exceeding \$1,000. (B) Four percent of all above \$1,000 and not exceeding \$10,000. (C) Three percent of all above \$10,000 and not exceeding \$50,000. (D) Two percent of all above \$50,000. (b) One percent of the property, exclusive of life insurance proceeds, not subject to the jurisdiction of the court but reportable for Oregon estate tax or federal estate tax purposes. (4) In all cases, further compensation as is just and reasonable may be allowed by the court for any extraordinary and unusual services, including services not ordinarily required of a personal representative in the performance of duties as a personal representative. (5) When a decedent by will has made special provision for the compensation of a personal representative: (a) The personal representative is not entitled to any other compensation for services unless prior to appointment the personal representative signs and files with the clerk of the court a written renunciation of the compensation provided by the will. (b) If the assets of the estate are insufficient to pay in full all expenses or claims of the estate, the compensation of the personal representative may not exceed the compensation provided by subsections (3) and (4) of this section.
Oregon	scaled percentage	ORS 116.173	
Pennsylvania	'reasonable'	20 Pa.C.S. § 3537	The court shall allow such compensation to the personal representative as shall in the circumstances be reasonable and just, and may calculate such compensation on a graduated percentage.
Rhode Island	'reasonable'	R.I. Gen. Laws § 33-14-8	Executors and administrators shall, also, be allowed in their accounts such compensation for their services as the probate court shall consider just.
			(a) Unless otherwise approved by the court for extraordinary services, a personal representative shall receive for his care in the execution of his duties a sum from the probate estate funds not to exceed five percent of the appraised value of the personal property of the probate estate plus the sales proceeds of real property of the probate estate received on sales directed or authorized by will or by proper court order, except upon sales to the personal representative as purchaser. The minimum commission payable is fifty dollars, regardless of the value of the personal property of the estate. (b) Additionally, a personal representative may receive not more than five percent of the income earned by the probate estate in which he acts as fiduciary. No such additional commission is payable by an estate if the probate judge determines that a personal representative has acted unreasonably in the accomplishment of the assigned duties, or that unreasonable delay has been encountered. (c) The provisions of this section do not apply in a case where there is a contract providing for the compensation to be paid for such services, or where the will otherwise directs, or where the personal representative qualified to act before June 28, 1984. (d) A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of fee may be filed with the court. (e) If more than one personal representative is serving an estate, the court in its discretion shall apportion the compensation among the personal representatives, but the total compensation for all personal representatives of an estate must not exceed the maximum compensation allowable under subsections (a) and (b) for an estate with a sole personal representative. (f) This section is intended to be declaratory of the law and governs the compensation of personal representatives currently serving and personal representatives serving at a later time.
South Carolina	up to 5%	S.C. Code § 62-3-719	
			(a) Personal representatives, attorneys, accountants, appraisers, and other agents of the personal representative are entitled to reasonable compensation for services. Reasonable compensation may include compensation for the services of the agents or employees of the person seeking compensation and may also include reimbursement for costs advanced. A determination of reasonable compensation shall be based on the following factors: (1) The time and labor involved; (2) The novelty and difficulty of the questions involved, and the skill requisite to perform the service properly; (3) The likelihood that the acceptance of the particular employment will preclude other employment by the person; (4) The fee customarily charged in the locality for similar services; (5) The nature and value of the assets of the estate, the amount of income earned by the estate, and the responsibilities and potential liabilities assumed by the person; (6) The time limitations imposed by the circumstances; and (7) The experience, reputation, diligence, and ability of the person performing the services. (b) If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce the right to all or any part of the compensation. A renunciation of fee may be filed with the court. (c) When compensation is not provided by will, or in an intestate proceeding, the personal representative may be allowed commissions upon the amount of personal property accounted for by the personal representative, excluding personal property not ranked as assets, as follows: (1) On the first one thousand dollars at the rate of five percent; (2) On all sums in excess of one thousand dollars and not exceeding five thousand dollars at the rate of four percent; (3) On all sums in excess of five thousand dollars at the rate of two and one-half percent. Upon all real property accounted for by the personal representative, the personal representative shall receive a just and reasonable compensation for the services performed to be fixed by the court. All real estate sold by the personal representative as part of the proceedings in probate shall be considered as personal property.
South Dakota	'reasonable' - but with scaled percentage as approved by the court	SDCL 29A-3-719	The administrator, guardian or trustee shall have all the powers, and shall receive the same compensation, that other administrators, guardians and trustees are entitled to receive for their services, and this compensation shall be apportioned to the court at the time of periodic accountings or at the order appointing the administrator, guardian, or trustee.
Tennessee		T.C.A. § 30-1-407	(a) An executor, administrator, or temporary administrator a court finds to have taken care of and managed an estate in compliance with the standards of this title is entitled to receive a five percent commission on all amounts that the executor or administrator actually receives or pays out in cash in the administration of the estate. (b) The commission described by Subsection (a): (1) may not exceed, in the aggregate, more than five percent of the gross fair market value of the estate subject to administration; and (2) is not allowed for: (A) receiving funds belonging to the testator or intestate that were, at the time of the testator's or intestate's death, either on hand or held for the testator or intestate in a financial institution or a brokerage firm, including cash or a cash equivalent held in a checking account, savings account, certificate of deposit, or money market account; (B) collecting the proceeds of a life insurance policy; or (C) paying out cash to an heir or legatee in that person's capacity as an heir or legatee.
Texas	not to exceed 5%	Tex. Estates § 352.002	(1) A personal representative and an attorney are entitled to reasonable compensation for their services. If a petition is filed which either directly or indirectly seeks approval of the personal representative's compensation or the attorney's compensation and if no objection is filed by an interested person to the compensation requested, reasonable compensation shall be the compensation sought in the petition. When an interested person objects to the personal representative's compensation, the court shall determine reasonable compensation for the personal representative based on the quality, quantity, and value of the services rendered to the estate and the circumstances under which those services were rendered, including the practice for other fiduciaries who are in similar circumstances to the personal representative in question. When an interested person objects to the attorney's compensation, the court shall determine reasonable compensation for the attorney. (2) When a petition seeks approval of or objects to a personal representative's compensation or an attorney's compensation, at least 10 days before the time set for the hearing of the petition, the petitioner or the petitioner's attorney shall send a copy of the petition to all interested persons either by certified, registered, or first class mail or by hand-delivery. (3) If a will provides for compensation of the personal representative and there is no contract with the decedent regarding compensation, the personal representative may renounce the provision before qualifying and be entitled to reasonable compensation. A personal representative also may renounce his right to all or any part of the compensation. A written renunciation of fee may be filed with the court. An executor or administrator shall be allowed necessary expenses in the care, management, and settlement of the estate and reasonable fees for services. When, by will, the deceased makes some other provisions for compensation to the executor, that shall be a full satisfaction for his or her services, unless, by a written instrument filed in the Probate Division of the Superior Court, the executor renounces all claim to the compensation provided by the will, or unless otherwise ordered by the court.
Utah	'reasonable'	Utah Code § 75-3-718	
Vermont	'reasonable'	14 V.S.A. § 1065	
			A. In stating and settling the account, the commissioner of accounts shall allow the fiduciary any reasonable expenses incurred by him and, except in cases in which it is otherwise provided, a reasonable compensation in the form of a commission on receipts or otherwise. Unless otherwise provided by the court, any guardian appointed pursuant to Chapter 20 (§ 64.2-2000 et seq.) or Chapter 21 (§ 64.2-2100 et seq.) shall also be allowed reasonable compensation for his services. If a committee or other fiduciary renders services with regard to real estate owned by the ward or beneficiary, compensation may also be allowed for the services rendered with regard to the real estate and the income from the value of such real estate. B. Notwithstanding subsection A or any provision under Chapter 7 (§ 64.2-700 et seq.), where the compensation of an institutional fiduciary is specified under the terms of the trust or will by reference to a standard published fee schedule, the commissioner of accounts shall not reduce the compensation below the amount specified unless there is sufficient proof that (i) the settlor or testator was not competent when the trust instrument or will was executed or (ii) such compensation is excessive in light of the compensation institutional fiduciaries generally receive in similar situations. Executor compensation for VA estates is primarily calculated as a percentage of the qualified estate gross value (see limitations below): 5.0% on the first \$400K 4.0% on the next \$300K 3.0% on the next \$300K 2.0% on the next \$9M Check with the court about anything more
Virginia	reasonable	Va. Code § 64.2-1208	
Washington	'reasonable'	RCW 11.48.210	If testator by will makes provision for the compensation of his or her personal representative, that shall be taken as his or her full compensation unless he or she files in the court a written instrument renouncing all claim for the compensation provided by the will before qualifying as personal representative. The personal representative, when no compensation is provided in the will, or when he or she renounces all claim to the compensation provided in the will, shall be allowed such compensation for his or her services as the court shall deem just and reasonable. Additional compensation may be allowed for his or her services as attorney and for other services not required of a personal representative. An attorney performing services for the estate at the instance of the personal representative shall have such compensation therefor out of the estate as the court shall deem just and reasonable. Such compensation may be allowed at the final account, but at any time during administration a personal representative or his or her attorney may apply to the court for an allowance upon the compensation of the personal representative and upon attorney's fees. If the court finds that the personal representative has failed to discharge his or her duties as such in any respect, it may deny him or her any compensation whatsoever or may reduce the compensation which would otherwise be allowed. (a) Personal representatives, as defined in section one, article one, chapter forty-two of this code, shall be allowed any reasonable expenses incurred by the personal representative as such and commissions upon the amount of all the personal estate which is subject to administration, including the income from the personal estate, that is received and accounted for by them and upon the proceeds of real estate that is sold, as follows: (1) For the first one hundred thousand dollars, at the rate of five percent; (2) All above one hundred thousand dollars and not exceeding four hundred thousand dollars, at the rate of four percent; (3) All above four hundred thousand dollars and not exceeding eight hundred thousand dollars, at the rate of three percent; and (4) All above eight hundred thousand dollars, at the rate of two percent. (b) Personal representatives also shall be allowed a commission of one percent on the value of real estate that is not sold. Personal representatives also shall be allowed a commission of one percent on all property that is not subject to administration and that is includable for purposes of computing the federal estate tax. Notwithstanding the foregoing, no commission shall be allowed on joint and survivorship property, whether real or personal. (c) The basis of valuation for the allowance of such commissions on real estate sold shall be the gross proceeds of sale, and for all other property the fair market value of the other property as of the date of death of the decedent. The commissions allowed to personal representatives in this section shall be received in full compensation for all of their ordinary services. If more than one personal representative serves, the total compensation as set forth herein shall be apportioned between them as agreed upon by the personal representatives, or in the absence of an agreement between the personal representatives, or in proportion to the services performed by them. (d) EXPENSES. The personal representative shall be allowed all necessary expenses in the care, management and settlement of the estate. (e) SERVICES. Subject to the approval of the court the personal representative shall be allowed for his or her services commissions computed on the inventory value of the property for which the personal representative is accountable less any mortgages or liens plus net principal gains in the estate proceedings at a rate of 2% or a rate that the decedent and the personal representative, or the persons who receive the majority interest in the estate and the personal representative, agree to in writing; and such further sums in cases of unusual difficulty or extraordinary services as the court determines reasonable. If a personal representative is derelict in duty, his or her compensation for services may be reduced or denied. (3) ATTORNEY FEES AND COMMISSIONS. If the personal representative or any law firm with which the personal representative is associated also serves as attorney for the decedent's estate, the court may allow him or her either executor's commissions, (including sums for any extraordinary services as set forth in sub. (2)) or attorney fees. The court may allow both executor's commissions and attorney fees, and shall allow both if the will of the decedent authorizes the payments to be made.
West Virginia	scaled percentage	W. Va. Code § 44-4-12a	
Wisconsin	2%; reasonable as determined by the court for extraordinary services	Wis. Stat. § 857.05	(a) If the court determines that by reason of unusual circumstances the fee computed hereafter is not equitable after considering the time and effort reasonably expended and the responsibility with which the personal representative was charged, the court may allow such additional fee as the court determines proper. The court shall allow the personal representative fees for ordinary services rendered to the estate unless the personal representative files a written waiver as to a part or all thereof. The fees shall be computed on the basis of the amount of the decedent's probate estate accounted for as follows: (i) For the first one thousand dollars (\$1,000.00) of the basis, ten percent (10%); (ii) For all sums over one thousand dollars (\$1,000.00) but not exceeding five thousand dollars (\$5,000.00) of the basis, five percent (5%); (iii) For all sums over five thousand dollars (\$5,000.00) but not exceeding twenty thousand dollars (\$20,000.00) of the basis, three percent (3%); (iv) For all sums over twenty thousand dollars (\$20,000.00) of the basis, two percent (2%). (b) In addition, further fees as are just and reasonable may be allowed by the court to the personal representative for extraordinary expenses or services actually incurred or rendered by the personal representative and necessary to the proper administration and distribution of the estate. Extraordinary services shall include but not be limited to services rendered by the personal representative relative to any tax matters and services rendered by the personal representative in connection with any litigation to which the decedent or the estate is a party. (c) The amount of the decedent's probate estate accounted for shall: (i) Include items with which the personal representative is chargeable at their inventory value; (ii) Exclude any fees or add any increase shown by any reimbursement or actual sale occurring during administration.
Wyoming	scaled percentage	W.S. 2-7-803	