Intestate Descent In Pennsylvania[1]

CHAPTER 21 OF THE PROBATE, ESTATES AND FIDUCIARIES CODE AS LAST AMENDED, EFFECTIVE AS TO ESTATES OF DECEDENTS DYING ON OR AFTER JULY 15, 2002

SPOUSE[2]

- No Issue or Parent → Entire Estate
- All Issue are also issue of the surviving spouse or no issue and there is a surviving parent* → $30,000[3] Plus One-Half of Balance
- Issue, one or more of whom are not issue of the surviving spouse* → One-Half

Share of the Estate Not Distributable to the Surviving Spouse, Descends to

ISSUE[4]

- All in Same Degree of Relationship to Decedent → Per Capita
- Different Degrees of Relationship to Decedent[5] → Per Stirpes

If no issue, then to

PARENTS[4A]

To Both by Entireties, or to Survivor

If no parents, then to

BROTHERS, SISTERS, OR THEIR ISSUE

- All in Same Degree of Relationship to Decedent → Per Capita
- Different Degrees of Relationship to Decedent[5] → Per Stirpes

If no brothers, sisters, or their issue, then to

GRANDPARENTS

Paternal Grandparents

- If a Maternal Grandparent, Child or Grandchild of a Maternal Grandparent → One-Half to Both by Entireties, or to Survivor
- If No Maternal Grandparent, Child or Grandchild of a Maternal Grandparent → Entire Estate to Both by Entireties, or to Survivor

Maternal Grandparents

- If No Paternal Grandparent, Child or Grandchild of a Paternal Grandparent → Entire Estate to Both by Entireties, or to Survivor
- If a Paternal Grandparent, Child or Grandchild of a Paternal Grandparent → One-Half to Both by Entireties, or to Survivor

UNCLES, AUNTS AND THEIR CHILDREN[5]

- If a Maternal Grandparent, and No Paternal Grandparent → One-Half to Paternal Uncles and Aunts and to Children of Deceased Uncles and Aunts, Per Stirpes[5]
- If No Grandparent → Uncles and Aunts and Children of Deceased Uncles and Aunts, Per Stirpes[5]
- If a Paternal Grandparent and No Maternal Grandparent → One-Half to Maternal Uncles and Aunts and to Children of Deceased Uncles and Aunts, Per Stirpes[5]

If no uncle or aunt, then to

Children of Uncles and Aunts, Per Capita[5]

If no first cousin, then to

CHILDREN OF COUSINS[6]

Children of First Cousins if No Closer Relative, Per Capita

In absence of all above named relatives, then to

COMMONWEALTH[7]

Entire Estate

(Fiduciary Review — February 2004)

*See annotation 2A. if death occurred as a result of 9/11/01 terrorist attack.