

RCW 11.76.110 Order of payment of debts. (Effective until August 1, 2024.) After payment of costs of administration the debts of the estate shall be paid in the following order:

- (1) Funeral expenses in such amount as the court shall order.
- (2) Expenses of the last sickness, in such amount as the court shall order.
- (3) Wages due for labor performed within sixty days immediately preceding the death of decedent.
- (4) Debts having preference by the laws of the United States.
- (5) Taxes, or any debts or dues owing to the state.
- (6) Judgments rendered against the deceased in his or her lifetime which are liens upon real estate on which executions might have been issued at the time of his or her death, and debts secured by mortgages in the order of their priority.
- (7) All other demands against the estate. [2010 c 8 s 2068; 1965 c 145 s 11.76.110. Prior: 1917 c 156 s 171; RRS s 1541; prior: Code 1881 s 1562; 1860 p 213 s 264; 1854 p 298 s 184.]

Borrowing on general credit of estate: RCW 11.56.280.

Claims against estate: Chapter 11.40 RCW.

Sale, etc., of property—Priority as to realty or personalty: Chapter 11.10 RCW.

Tax constitutes debt—Priority of lien: RCW 82.32.240.

Wages, preference on death of employer: RCW 49.56.020.

RCW 11.76.110 Order of payment of debts. (Effective August 1, 2024.) Subject to federal preemption and the privileges and priorities allowed to encumbrances and liens under applicable law, the reasonable expenses of administration and the enforceable debts of the estate shall be paid in the following order:

- (1) Expenses of administration.
- (2) Funeral expenses in such amount as the court shall order or a personal representative with nonintervention powers shall determine to be reasonable.
- (3) Expenses of the last sickness, in such amount as the court shall order or a personal representative with nonintervention powers shall determine to be reasonable.
- (4) Wages due for labor performed within 60 days immediately preceding the death of decedent.
- (5) Exemptions and awards under chapter 11.54 RCW.
- (6) All other enforceable demands against the estate. [2024 c 20 s 12; 2010 c 8 s 2068; 1965 c 145 s 11.76.110. Prior: 1917 c 156 s 171; RRS s 1541; prior: Code 1881 s 1562; 1860 p 213 s 264; 1854 p 298 s 184.]

Effective date—Savings—2024 c 20: See notes following RCW 11.54.001.

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