

PETRULIS

FIDUCIARY SERVICES

Hourly Fee Schedule: Effective May 1, 2026

Title	Hourly Rate
Private Professional Fiduciary/Trustee	\$395
Fiduciary Associate	\$165

Hourly Fee Schedule applies to:

- Trust Administration
- Estate Administration
- Special Administration
- Conservatorship of the Estate
- Extraordinary Fees

Billing is in 0.1 hour increments. Out of pocket costs are billed separately for reimbursement.

Petrulis Fiduciary Associates may at times engage the services of outside professionals, including, but not limited to, CPAs, financial advisors, real estate agents, and outside counsel for the purpose of advising the fiduciaries. Every attempt will be made to limit the costs incurred, but there may be times when the services of a specialist are required to properly administer the trust.

Included Fees: Unlike many firms which charge annual fees, set up fees, and termination fees based upon a percentage of assets under supervision, the above fixed-rate fees are for all standard and ordinary trust administration services.

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Probate Estate Statutory Fee Schedule: Effective May 1, 2026

Statutory probate fees under California Probate Code §10800 are as follows:

(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.

California Probate Code §10801

(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.

This fee schedule is valid for calendar year 2026.