

**633.425 Classification of debts and charges.**

In any estate in which the assets are, or appear to be, insufficient to pay in full all debts and charges of the estate, the personal representative shall classify the debts and charges as follows:

1. Court costs.
2. Other costs of administration.
3. Reasonable funeral and burial expenses.
4. All debts and taxes having preference under the laws of the United States.
5. Reasonable and necessary medical and hospital expenses of the last illness of the decedent, including compensation of persons attending at the decedent's last illness.
6. All taxes having preferences under the laws of this state.
7. Any debt for medical assistance paid pursuant to [section 249A.53, subsection 2](#).
8. All debts owing to employees for labor performed during the ninety days next preceding the death of the decedent.
9. All unpaid support payments as defined in [section 598.1, subsection 9](#), and all additional unpaid awards and judgments against the decedent in any dissolution, separate maintenance, uniform support, or paternity action to the extent that the support, awards, and judgments have accrued at the time of death of the decedent.

10. All other claims allowed.

[C51, §1370 – 1372, 1374, 1376, 1378, 1379; R60, §2402 – 2404, 2406, 2408, 2410, 2411; C73, §2418 – 2420, 2422, 2424, 2426, 2427; C97, §3347, 3348, 3350, 3353; S13, §3348; C24, 27, 31, 35, 39, §11969 – 11971, 11973, 11976; C46, 50, 54, 58, 62, §635.65 – 635.67, 635.69, 635.71; C66, 71, 73, 75, 77, 79, 81, §633.425; [82 Acts, ch 1197, §1](#)]

[94 Acts, ch 1120, §11](#)

Referred to in [§230.30](#), [§249A.53](#), [§252.13](#), [§331.805](#), [§633.356](#), [§633.426](#), [§633A.3104](#)

Labor or wage claims preferred, §626.69, 680.7, 681.13