## **Cost of Living Adjustments**

This represents the maximum income limitation for exemptions under section 196.1975(4), F.S. The limitation is adjusted annually by the percentage change in the annual cost-of-living index during the immediate prior year.

\*The percentage changes are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

Year	% Change*	Adjusted Income	Limitation
		Single Person	Couples
<mark>2024</mark>	<mark>4.1%</mark>	<mark>\$40,469</mark>	<mark>\$45,433</mark>
2023	8.0%	\$38,869	\$43 <i>,</i> 636
2022	4.7%	\$35,988	\$40,403
2021	1.2%	\$34,374	\$38 <i>,</i> 590
2020	1.8%	\$33,955	\$38,120
2019	2.4%	\$33,350	\$37,441
2018	2.1%	\$32,555	\$36 <i>,</i> 549
2017	1.3%	\$31,877	\$35,787
2016	0.1%	\$31,480	\$35,342
2015	1.6%	\$31,443	\$35 <i>,</i> 300
2014	1.5%	\$30,941	\$34,736
2013	2.1%	\$30,494	\$34,235
2012	3.2%	\$29,876	\$33 <i>,</i> 541
2011	1.6%	\$28,962	\$32,514
2010	-0.4%	\$28,494	\$31,990
2009	3.8%	\$28,596	\$32,104
2008	2.9%	\$27,539	\$30,917
2007	3.2%	\$26,763	\$30,046
2006	3.4%	\$25,933	\$29,114
2005	2.7%	\$25,082	\$28,159
2004	2.3%	\$24,423	\$27,419
2003	1.6%	\$23,874	\$26,803
2002	2.8%	\$23,498	\$26,381
2001	3.4%	\$22,858	\$25.662
2000	2.2%	\$22,106	\$24,818
1999	1.6%	\$21,630	\$24,284
1998	2.3%	\$21,289	\$23,902
1997	3.0%	\$20,810	\$23,365
1996	2.8%	\$20,204	\$22,684
1995	2.6%	\$19,654	\$22,066

## **Cost of Living Adjustments**

Florida Department of Revenue

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