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# Defining Household Income

Additional homestead exemption for persons 65 and older applies only to the property taxes levied by the taxing authority granting the exemption as per Section 196.075, Florida Statutes.

To qualify for an additional homestead exemption of up to $50,000 for persons aged 65 and older, the "Household Income" (total adjusted gross income) of all persons living in the home cannot exceed the maximum household adjusted gross income, which is $38,686 for 2026.

## Definitions:

*Household* – A person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

*Household Income* – The adjusted gross income of all members of a household, as defined in Section 62, United States Internal Revenue Code. This is the adjusted gross income amount reported on IRS form 1040.

## Examples of Supporting Documentation:

- Rental Receipts
- Pension Statements
- Annuity Statements
- Income Statements
- Interest Statements
- Wage and Earning Statements
- Form W Series
- Form 1099 Series
- Form 1042 Series
- Form 1065 Series
- Form 4506
- Social Security Benefits worksheet, etc.
- Any other documentation supporting the applicant's household income

*Income documentation of all persons living in the household should be submitted before June 1st.*
*No documentation will be accepted after June 1st.*

## According to the IRS:

- A person cannot file Form 1040EZ if they have taxable social security benefits. The person must file Form 1040 or Form 1040A
- If you have social security benefits, they are not automatically included in adjusted gross income. If your gross income is below the filing thresholds for federal income tax, consult the IRS to verify that no portion of social security income is included in adjusted gross income to meet the current Florida limit on adjusted gross income as factored for cost of living.
- If your combined benefits and other income exceed other applicable thresholds, some portions of your social security income may be taxable. Social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments which are not taxable. Consult the IRS for portions of social security income that may be taxable based on current formulas.