Total and Permanent Disability Income Limitations

This represents the maximum income limitation for the total and permanent disability exemption under section 196.101(4)(b), F.S. The limitation is adjusted annually by the percentage change in the average 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	Сар
2025	2.9%	\$36,745
2024	4.1%	\$35,693
2023	8.0%	\$34,282
2022	4.7%	\$31,741
2021	1.2%	\$30,317
2020	1.8%	\$29,948
2019	2.4%	\$29,415
2018	2.1%	\$28,713
2017	1.3%	\$28,115
2016	0.1%	\$27,765
2015	1.6%	\$27,732
2014	1.5%	\$27,289
2013	2.1%	\$26,895
2012	3.2%	\$26,350
2011	1.6%	\$25,544
2010	-0.4%	\$25,132
2009	3.8%	\$25,221
2008	2.9%	\$24,289
2007	3.2%	\$23,604
2006	3.4%	\$22,872
2005	2.7%	\$22,121
2004	2.3%	\$21,539
2003	1.6%	\$21,055
2002	2.8%	\$20,723
2001	3.4%	\$20,159
2000	2.2%	\$19,496
1999	1.6%	\$19,076
1998	2.3%	\$18,776
1997	3.0%	\$18,354
1996	2.8%	\$17,819
1995	2.6%	\$17,334

Total and Permanent Disability Income Limitations

Florida Department of Revenue

Revised January 2025