

## **2026 Income Threshold Amounts Homeowners**

### **Circuit Breaker Credit**

A Massachusetts taxpayer aged 65 or older that owns his or her principal residence may qualify for the circuit breaker credit if he or she meets the eligibility requirements as stated in TIR 01-19.

Under G.L. c. 62, § 6(k)(4), for purposes of calculating the circuit breaker credit, total income and maximum credit thresholds are adjusted annually to reflect inflation for the calendar year in which the taxable year begins.

For tax year 2025, the taxpayers “total income” cannot exceed.

- **\$75,000 individual, not head of household**
- **\$94,000 head of household**
- **\$112,000 married and filing jointly**