

2026 HOME & LIHTC - INCOME & RENT LIMITS

	HOME	LIHTC	Utilities
Effective Dates	6/1/2026	5/1/2026	1/1/2026

HOME INCOME LIMITS by HOUSEHOLD SIZE

% of MEDIAN INCOME	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
50% Very Low Income (VLI)	\$59,400	\$67,850	\$76,350	\$84,800	\$91,600	\$98,400	\$105,200	\$111,950
60% Low Income (LI)	\$71,280	\$81,420	\$91,620	\$101,760	\$109,920	\$118,080	\$126,240	\$134,340
80%	\$95,000	\$108,600	\$122,150	\$135,700	\$146,600	\$157,450	\$168,300	\$179,150

50% - as published by HUD
60% - calculated as 1.2 times HUD published very-low limits
80% - as published by HUD

LOW HOME RENTS - VERY LOW INCOME (VLI) UNITS

BEDROOM COUNT	Tenant Pays No Utilities	Tenant Pays Electric & No Cooking	Tenant Pays Electric & Cooking Electric	Tenant Pays Electric & Cooking Gas
0	\$1,485	\$1,389	\$1,374	\$1,360
1	\$1,590	\$1,482	\$1,464	\$1,449
2	\$1,908	\$1,766	\$1,741	\$1,727
3	\$2,205	\$2,029	\$1,996	\$1,984
4	\$2,460	\$2,250	\$2,209	\$2,199
5	\$2,714	\$2,470	\$2,421	\$2,413
6	\$2,968	\$2,724	\$2,675	\$2,667

Rents are based on 30% of 50% of median income.

HIGH HOME RENTS - LOW INCOME (LI) UNITS

BEDROOM COUNT	Tenant Pays No Utilities	Tenant Pays Electric & No Cooking	Tenant Pays Electric & Cooking Electric	Tenant Pays Electric & Cooking Gas
0	\$1,910	\$1,814	\$1,799	\$1,785
1	\$2,048	\$1,940	\$1,922	\$1,907
2	\$2,459	\$2,317	\$2,292	\$2,278
3	\$2,833	\$2,657	\$2,624	\$2,612
4	\$3,140	\$2,930	\$2,889	\$2,879
5	\$3,447	\$3,203	\$3,154	\$3,146
6	\$3,753	\$3,509	\$3,460	\$3,452

Rents are based on 30% of 65% of median income adjusted by HUD.

HPD HOME & LIHTC Utility Allowances

# of Bedrooms	Cooking Gas	Electric & No Electric Stove	Electric with Electric Stove	Electric & Cooking Gas	Gas Heat & Gas Hot Water	Oil heat & Oil Hot Water
SRO	\$29	\$96	\$111	\$125	\$95	\$119
Studio	\$29	\$96	\$111	\$125	\$95	\$119
1	\$33	\$108	\$126	\$141	\$112	\$139
2	\$39	\$142	\$167	\$181	\$138	\$169
3	\$45	\$176	\$209	\$221	\$159	\$199
4	\$51	\$210	\$251	\$261	\$183	\$229
5	\$57	\$244	\$293	\$301	\$206	\$258
6 or more	\$57	\$244	\$293	\$301	\$206	\$258

*HPD's Electric Heating Policy can be found here: <https://www.nyc.gov/site/hpd/services-and-information/hpd-heating-policy.page>

LIHTC INCOME LIMITS by HOUSEHOLD SIZE

% of MEDIAN INCOME	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
40%	\$47,520	\$54,280	\$61,080	\$67,840	\$73,280	\$78,720	\$84,160	\$89,560
50%	\$59,400	\$67,850	\$76,350	\$84,800	\$91,600	\$98,400	\$105,200	\$111,950
60%	\$71,280	\$81,420	\$91,620	\$101,760	\$109,920	\$118,080	\$126,240	\$134,340
140% of 60% for NAU rule	\$99,792	\$113,988	\$128,268	\$142,464	\$153,888	\$165,312	\$176,736	\$188,076

40% - calculated as 0.8 times 50% limit published by HUD
50% - as published by HUD
60% - calculated as 1.2 times 50% limit published by HUD
140% for purposes of Next Available Unit (NAU) rule only - calculated as 60% x 1.4

** LIHTC Maximum Rent by Apt. Size - 30% of 40%

BEDROOM COUNT	Tenant Pays No Utilities	Tenant Pays Electric & No Cooking	Tenant Pays Electric & Cooking Electric	Tenant Pays Electric & Cooking Gas	Avg. HH Size	40%
0 BR	\$1,188	\$1,092	\$1,077	\$1,063	1	\$47,520
1 BR	\$1,272	\$1,164	\$1,146	\$1,131	1.5	\$50,900
2 BR	\$1,527	\$1,385	\$1,360	\$1,346	3	\$61,080
3 BR	\$1,764	\$1,588	\$1,555	\$1,543	4.5	\$70,560
4 BR	\$1,968	\$1,758	\$1,717	\$1,707	6	\$78,720
5 BR	\$2,171	\$1,927	\$1,878	\$1,870	7.5	\$86,860

** LIHTC Maximum Rent by Apt. Size - 30% of 50%

BEDROOM COUNT	Tenant Pays No Utilities	Tenant Pays Electric & No Cooking	Tenant Pays Electric & Cooking Electric	Tenant Pays Electric & Cooking Gas	Avg. HH Size	50%
0 BR	\$1,485	\$1,389	\$1,374	\$1,360	1	\$59,400
1 BR	\$1,590	\$1,482	\$1,464	\$1,449	1.5	\$63,625
2 BR	\$1,908	\$1,766	\$1,741	\$1,727	3	\$76,350
3 BR	\$2,205	\$2,029	\$1,996	\$1,984	4.5	\$88,200
4 BR	\$2,460	\$2,250	\$2,209	\$2,199	6	\$98,400
5 BR	\$2,714	\$2,470	\$2,421	\$2,413	7.5	\$108,575

** LIHTC Maximum Rent by Apt. Size - 30% of 60%

BEDROOM COUNT	Tenant Pays No Utilities	Tenant Pays Electric & No Cooking	Tenant Pays Electric & Cooking Electric	Tenant Pays Electric & Cooking Gas	Avg. HH Size	60%
0 BR	\$1,782	\$1,686	\$1,671	\$1,657	1	\$71,280
1 BR	\$1,908	\$1,800	\$1,782	\$1,767	1.5	\$76,350
2 BR	\$2,290	\$2,148	\$2,123	\$2,109	3	\$91,620
3 BR	\$2,646	\$2,470	\$2,437	\$2,425	4.5	\$105,840
4 BR	\$2,952	\$2,742	\$2,701	\$2,691	6	\$118,080
5 BR	\$3,257	\$3,013	\$2,964	\$2,956	7.5	\$130,290

If your project operates with a utility allowance not list above please see link below:
<https://www.nyc.gov/site/hpd/services-and-information/hpd-heating-policy.page>