



Qualified foreign housing expenses for purposes of §911 housing cost exclusion*	
<u>How to Use Notice 2021-18 Table of Limitations for 2021</u>	
If qualified 2021 housing expenses are...	The foreign housing exclusion is...
Equal to or less than the floor (\$17,392) in any location	No exclusion
More than the floor but equal to or less than the regular ceiling (\$32,610) in any location	Qualified expenses minus \$17,392
More than the regular ceiling and <u>not</u> in a high-cost area	\$15,218
High-cost area only: more than the regular ceiling but equal to or less than the applicable high-cost ceiling (more than \$32,610 but equal to or less than applicable limitation for the high-cost area)	Qualified expenses minus \$17,392
High-cost area only: more than the applicable high-cost ceiling for the the area	Applicable limitation for high-cost area minus \$17,392
* Note: The same calculations apply for taxpayers claiming the foreign housing deduction instead of the exclusion. See the instructions to Form 2555, <i>Foreign Earned Income</i> , for a detailed discussion of qualified expenses.	

Qualified foreign housing expenses for purposes of §911 housing cost exclusion*	
<u>How to Use Notice 2020-13 Table of Limitations for 2020</u>	
If qualified 2020 housing expenses are...	The foreign housing exclusion is...
Equal to or less than the floor (\$17,216) in any location	No exclusion
More than the floor but equal to or less than the regular ceiling (\$32,280) in any location	Qualified expenses minus \$17,216
More than the regular ceiling and <u>not</u> in a high-cost area	\$15,064
High-cost area** only: more than the regular ceiling but equal to or less than the applicable high-cost ceiling (more than \$32,280 but equal to or less than applicable limitation for high-cost area)	Qualified expenses minus \$17,216
High-cost area** only: more than the applicable high-cost ceiling for the area	Applicable limitation for high-cost area minus \$17,216
* Note: The same calculations apply for taxpayers claiming the foreign housing deduction instead of the exclusion. See the instructions to Form 2555, <i>Foreign Earned Income</i> , for a detailed discussion of qualified expenses.	
** May elect to apply 2021 high-cost ceilings	