



STATE OF CONNECTICUT

*OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY and PLANNING DIVISION*

Date: December 1, 2023

To: Assessors and Municipal Agents

From: Patrick Sullivan, Assoc. Fiscal Administrative Officer

Subject: QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2023

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in the year 2024. These levels are to be used for the 2023 Grand List [Homeowners' - Elderly/Disabled \(Circuit Breaker\) Tax Relief Program](#) and [Renters' Rebate For Elderly/Disabled Renters Tax Relief Program](#) applications, 2024 Grand List [Veterans' Additional Exemption Tax Relief Program](#) applications and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2022 G/L (RENEWALS) are calculated for the 2023 G/L using the 2022 qualifying income schedule, NOT the schedule below.

Homeowners
Income and Grant Information –2023 Benefit Year
Filing period February 1 - May 15, 2024

| Income | | Tax Credit % | | Tax Credit Maximum | | Tax Credit Minimum | |
|-------------|-----------|----------------|------------------|--------------------|------------------|--------------------|------------------|
| <u>Over</u> | <u>To</u> | <u>Married</u> | <u>Unmarried</u> | <u>Married</u> | <u>Unmarried</u> | <u>Married</u> | <u>Unmarried</u> |
| \$-0- | \$22,000 | 50% | 40% | \$1,250 | \$1,000 | \$400 | \$350 |
| 22,000 | 29,500 | 40 | 30 | 1,000 | 750 | 350 | 250 |
| 29,500 | 36,700 | 30 | 20 | 750 | 500 | 250 | 150 |
| 36,700 | 43,800 | 20 | 10 | 500 | 250 | 150 | 150 |
| 43,800 | 53,400 | 10 | -0- | 250 | -0- | 150 | -0- |

Renters
Income and Grant Information – 2023 Benefit Year
Filing period April 1 – October 1, 2024

| Income | | Maximum Rebate | | Minimum Rebate | |
|-------------|-----------|-----------------------|-------|-----------------------|-------|
| <u>Over</u> | <u>To</u> | <u>Married/Single</u> | | <u>Married/Single</u> | |
| \$-0- | \$ 22,000 | \$900 | \$700 | \$400 | \$300 |
| 22,000 | 29,500 | 700 | 500 | 300 | 200 |
| 29,500 | 36,700 | 500 | 250 | 200 | 100 |
| 36,700 | 43,800 | 250 | 150 | 100 | 50 |
| 43,800 | 53,400 | 150 | -0- | 50 | -0- |

The standard monthly premium for Medicare Part B enrollees will be \$164.90 for 2023. Annual Medicare premiums for the year 2023 therefore, are \$1,978.80 for a single applicant and \$3,957.60 for married applicants. WE CONTINUE TO REQUIRE A FORM SSA1099, OR IT'S EQUIVALENT FOR EACH HOMEOWNER AND RENTER APPLICANT TO BE PROVIDED AT THE INTAKE SITE.

The Additional Veterans' exemption for income qualifying applicants for the 2024 G/L will be based on the following income maximums: The maximum for single applicants will be \$43,800.00; the maximum for married applicants will be \$53,400.00. Also, if applicable in your municipality, the LOCAL OPTION exemption for the Totally Disabled, Blind and Veterans' programs may use these income maximums.

100% V. A. determined Disabled Veterans will continue to use \$18,000.00 for single applicants and \$21,000.00 for married applicants (adjusted gross income only; non-taxable Social Security Income is not considered).

The FREEZE program income limit remains at \$6,000.00; adjusted gross income only. Social Security Income, United States Postal System and Railroad Retirement pensions are not counted as income towards the income limit for the FREEZE program.

If there are any questions regarding any of the income limits stated above, please call me at (860) 418-6406 or e-mail at patrick.j.sullivan@ct.gov

Cc: Martin Heft, OPM

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