

Date: December 12, 2024

To: Assessors and Municipal Agents

From: Patrick Sullivan, Associate Fiscal Administrative Officer

CC: Martin L. Heft, Undersecretary, Office of Policy and Management
Christine Goupil, Office of Policy and Management
Duke Chen, Office of Legislative Research
Christopher Perillo and Robert Wysock, Office of Fiscal Analysis
Jennifer Bernier, CT Legislative Library

Subject: **QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2024**

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in calendar year 2025. These levels are to be used for:

- 2024 Grand List [Homeowners' - Elderly/Disabled \(Circuit Breaker\) Tax Relief Program](#)
- 2024 Program Year [Renters' Rebate For Elderly/Disabled Renters Tax Relief Program](#)
- 2025 Grand List [Veterans' Additional Exemption Tax Relief Program](#) and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2023 Grand List (RENEWALS) are calculated for the 2024 Grand List using the 2023 qualifying income schedule, NOT the schedule below.

Homeowners
Income and Grant Information - 2024 Benefit Year
Filing period February 1 - May 15, 2025

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	\$22,700	50%	40%	\$1,250	\$1,000	\$400	\$350
\$22,700	\$30,400	40%	30%	\$1,000	\$750	\$350	\$250
\$30,400	\$37,900	30%	20%	\$750	\$500	\$250	\$150
\$37,900	\$45,200	20%	10%	\$500	\$250	\$150	\$150
\$45,200	\$55,100	10%	-0-	\$250	-0-	\$150	-0-

Renters
Income and Grant Information – 2024 Benefit Year
Filing period April 1 – September 30, 2025

Income		Maximum Rebate		Minimum Rebate	
<u>Over</u>	<u>To</u>	<u>Married</u>	<u>Single</u>	<u>Married</u>	<u>Single</u>
\$0	\$22,700	\$900	\$700	\$400	\$300
\$22,700	\$30,400	\$700	\$500	\$300	\$200
\$30,400	\$37,900	\$500	\$250	\$200	\$100
\$37,900	\$45,200	\$250	\$150	\$100	\$50
\$45,200	\$55,100	\$150	\$0	\$50	\$0

The standard monthly premium for Medicare Part B enrollees will be \$174.70 for 2024. Annual Medicare premiums for calendar year 2024 therefore, are \$2,098.80 for a single applicant and \$4,197.60 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 2025 Grand List will be based on the following income maximums: The maximum for single applicants will be \$45,200.00; the maximum for married applicants will be \$55,100.00. 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).

If there are any questions regarding any of the income limits stated above, contact 860.418.6406 or patrick.j.sullivan@ct.gov.