



# STATE OF CONNECTICUT

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

Date: December 3, 2020

To: Assessors and Municipal Agents

From: Patrick Sullivan, Assoc. Fiscal Administrative Officer

Subject: QUALIFYING INCOME–PROGRAM YEAR 2020

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 2021. These levels are to be used for the 2020 Grand List Homeowner and Renter Rebate applications, 2021 Grand List Additional Veteran’s applications and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2019 G/L (RENEWALS) are calculated for the 2020 G/L using the 2019 qualifying income schedule, NOT the schedule below.

**Homeowners**  
**Income and Grant Information –2020 Benefit Year**  
**Filing period February 1 - May 15, 2021**

| 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-       | \$18,900  | 50%            | 40%              | \$1,250            | \$1,000          | \$400              | \$350            |
| 18,900      | 25,300    | 40             | 30               | 1,000              | 750              | 350                | 250              |
| 25,300      | 31,500    | 30             | 20               | 750                | 500              | 250                | 150              |
| 31,500      | 37,600    | 20             | 10               | 500                | 250              | 150                | 150              |
| 37,600      | 45,800    | 10             | -0-              | 250                | -0-              | 150                | -0-              |

**Renters**  
**Income and Grant Information – 2020 Benefit Year**  
**Filing period April 1 – October 1, 2021**

| Income      |           | Maximum Rebate        |       | Minimum Rebate        |       |
|-------------|-----------|-----------------------|-------|-----------------------|-------|
| <u>Over</u> | <u>To</u> | <u>Married/Single</u> |       | <u>Married/Single</u> |       |
| \$-0-       | \$ 18,900 | \$900                 | \$700 | \$400                 | \$300 |
| 18,900      | 25,300    | 700                   | 500   | 300                   | 200   |
| 25,300      | 31,500    | 500                   | 250   | 200                   | 100   |
| 31,500      | 37,600    | 250                   | 150   | 100                   | 50    |
| 37,600      | 45,800    | 150                   | -0-   | 50                    | -0-   |

(Over)

The standard monthly premium for Medicare Part B enrollees will be \$144.60 for 2020. Annual Medicare premiums for the year 2020 therefore, are \$1,735.20 for a single applicant and \$3,470.40 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 2021 G/L will be based on the following income maximums: The maximum for single applicants will be \$37,600.00; the maximum for married applicants will be \$45,800.00. 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; 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.

*Please be aware that the IRS has issued specific guidance about the 2020 stimulus payments and have stated that these payments are not categorized as income, therefore, any economic stimulus payments received during calendar year 2020 WILL NOT count as income for these tax relief programs.*

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](mailto:patrick.j.sullivan@ct.gov)

c: Martin Heft, OPM

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