

Date: November 26, 2025

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 2025**

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 2026. These levels are to be used for:

- 2025 Grand List [Homeowners' - Elderly/Disabled \(Circuit Breaker\) Tax Relief Program](#)
- 2025 Program Year [Renters' Rebate For Elderly/Disabled Renters Tax Relief Program](#)
- 2026 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 2024 Grand List (RENEWALS) are calculated for the 2025 Grand List using the 2024 qualifying income schedule, NOT the schedule below.

**Homeowners**  
**Income and Grant Information - 2025 Benefit Year**  
**Filing period February 1 - May 15, 2026**

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	\$23,300	50%	40%	\$1,250	\$1,000	\$400	\$350
\$23,300	\$31,200	40%	30%	\$1,000	\$750	\$350	\$250
\$31,200	\$38,800	30%	20%	\$750	\$500	\$250	\$150
\$38,800	\$46,300	20%	10%	\$500	\$250	\$150	\$150
\$46,300	\$56,500	10%	-0-	\$250	-0-	\$150	-0-

**Renters**  
**Income and Grant Information – 2025 Benefit Year**  
**Filing period April 1 – September 30, 2026**

<b>Income</b>		<b>Maximum Rebate</b>		<b>Minimum Rebate</b>	
<b><u>Over</u></b>	<b><u>To</u></b>	<b><u>Married</u></b>	<b><u>Single</u></b>	<b><u>Married</u></b>	<b><u>Single</u></b>
<b>\$0</b>	<b>\$23,300</b>	<b>\$900</b>	<b>\$700</b>	<b>\$400</b>	<b>\$300</b>
<b>\$23,300</b>	<b>\$31,200</b>	<b>\$700</b>	<b>\$500</b>	<b>\$300</b>	<b>\$200</b>
<b>\$31,200</b>	<b>\$38,800</b>	<b>\$500</b>	<b>\$250</b>	<b>\$200</b>	<b>\$100</b>
<b>\$38,800</b>	<b>\$46,300</b>	<b>\$250</b>	<b>\$150</b>	<b>\$100</b>	<b>\$50</b>
<b>\$46,300</b>	<b>\$56,500</b>	<b>\$150</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>

The standard monthly premium for Medicare Part B enrollees will be \$185.00 for 2025. Annual Medicare premiums for calendar year 2025 therefore, are \$2,184.00 for a single applicant and \$4,368.00 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 2026 Grand List will be based on the following income maximums: The maximum for single applicants will be \$46,300.00; the maximum for married applicants will be \$56,500.00. 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](mailto:patrick.j.sullivan@ct.gov).

