



Senior Freeze (Property Tax Reimbursement) Income Limits History

Below are the income limits for the Senior Freeze. ALL INCOME received during the year – with very few exceptions – must be taken into account when determining eligibility. This includes income that you do not have to report on your New Jersey Income Tax return such as Social Security benefits, disability benefits, and tax-exempt interest. (For more information, see the [Income Standards](#).)

Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		2016 <i>Less than or equal to</i>	2017 <i>Less than or equal to</i>
2017	Single or Married/CU Couple	\$87,007	\$70,000 Note 1
2016	Single or Married/CU Couple	\$87,007	\$70,000 Note 2
2015	Single or Married/CU Couple	\$85,553	\$70,000 Note 2
2014	Single or Married/CU Couple	\$84,289	\$70,000 Note 3
2013	Single or Married/CU Couple	\$82,880	\$70,000 Note 4
2012	Single or Married/CU Couple	\$80,000	\$70,000 Note 5
2011	Single or Married/CU Couple	\$80,000	\$70,000 Note 6
2010	Single or Married/CU Couple	\$80,000	\$70,000 Note 6
2009	Single or Married/CU Couple	\$70,000	\$70,000 Note 6



Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		2007 <i>Less than or equal to</i>	2008 <i>Less than or equal to</i>
2008	<i>Single or Married/CU Couple</i>	\$60,000	\$70,000
2007	<i>Single</i>	2006 <i>Less than</i> \$43,693	2007 <i>Less than or equal to</i> \$60,000
	<i>Married/CU Couple</i> Note 7	53,576	60,000
2006	<i>Single</i>	2005 <i>Less than</i> \$41,972	2006 <i>Less than</i> \$43,693
	<i>Married</i>	51,466	53,576
2005	<i>Single</i>	2004 <i>Less than</i> \$40,869	2005 <i>Less than</i> \$41,972
	<i>Married</i>	50,113	51,466
2004	<i>Single</i>	2003 <i>Less than</i> \$40,869	2004 <i>Less than</i> \$38,475
	<i>Married</i>	50,113	47,177
2003	<i>Single</i>	2002 <i>Less than</i> \$39,475	2003 <i>Less than</i> \$40,028
	<i>Married</i>	48,404	49,082
2002	<i>Single</i>	2001 <i>Less than</i> \$38,475	2002 <i>Less than</i> \$39,475
	<i>Married</i>	47,177	48,404
2001	<i>Single</i>	2000 <i>Less than</i> \$37,174	2001 <i>Less than</i> \$38,475
	<i>Married</i>	45,582	47,177
2000	<i>Single</i>	1999 <i>Less than</i> \$18,151	2000 <i>Less than</i> \$18,587
	<i>Married</i>	22,256	22,791
1999	<i>Single</i>	1998 <i>Less than</i> \$17,918	1999 <i>Less than</i> \$18,151
	<i>Married</i>	21,970	22,256
1998	<i>Single</i>	1997 <i>Less than</i> \$17,918	1998 <i>Less than</i> \$17,918
	<i>Married</i>	21,970	21,970



¹The amount appropriated for property tax relief programs in the State Budget for FY 2019 affected income eligibility for 2017. Applicants were eligible for reimbursement payments only if their total income was \$70,000 or less (the original limit was \$87,268), and they met all the other program requirements. Eligible applicants whose income was over \$70,000 but was \$87,268 or less did not receive a reimbursement but established eligibility for future years with their applications.

²The State Budgets for FYs 2017 and 2018 set the following qualifications for Senior Freeze payments: Applicants were eligible only if their total income was \$70,000 or less (the original limit was \$87,007), and they met all the other program requirements. Eligible applicants whose income was over \$70,000 but was \$87,007 or less did not receive a reimbursement but established eligibility for future years with their applications.

³The amount appropriated for property tax relief programs in the State Budget for FY 2016 affected income eligibility for 2014. Applicants were eligible for reimbursement payments only if their total income was \$70,000 or less (the original limit was \$85,553), and they met all the other program requirements. Eligible applicants whose income was over \$70,000 but was \$85,553 or less did not receive a reimbursement but established eligibility for future years with their applications.

⁴The amount appropriated for property tax relief programs in the State Budget for FY 2015 affected income eligibility for 2013. Applicants were eligible for reimbursement payments only if their total income was \$70,000 or less (the original limit was \$84,289), and they met all the other program requirements. Eligible applicants whose income was over \$70,000 but was \$84,289 or less did not receive a reimbursement but established eligibility for future years with their applications.

⁵The amount appropriated for property tax relief programs in the State Budget for FY 2014 affected income eligibility for 2012. Applicants were eligible for reimbursement payments only if their total income was \$70,000 or less (the original income limit was \$82,880), and they met all the other program requirements. Eligible applicants whose income was over \$70,000 but was \$82,880 or less did not receive a reimbursement but established eligibility for future years with their applications.

⁶The amount appropriated for property tax relief programs in the State Budget for FYs 2011–2013 affected income eligibility for 2009–2011. Applicants were eligible for reimbursement payments only if their total income was \$70,000 or less (the original income limit was \$80,000), and they met all the other program requirements. Eligible applicants whose income was over \$70,000 but was \$80,000 or less did not receive a reimbursement but established eligibility for future years with their applications.

⁷Beginning with Tax Year 2007, partners in a civil union recognized under New Jersey law were given the same status as married couples. Civil union partners use the status “Married/CU Couple” and report combined income when applying for the property tax reimbursement.