



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	\$87,268
2016	Single or Married/CU Couple	\$87,007	\$70,000 Note 1
2015	Single or Married/CU Couple	\$85,553	\$70,000 Note 1
2014	Single or Married/CU Couple	\$84,289	\$70,000 Note 2
2013	Single or Married/CU Couple	\$82,880	\$70,000 Note 3
2012	Single or Married/CU Couple	\$80,000	\$70,000 Note 4
2011	Single or Married/CU Couple	\$80,000	\$70,000 Note 5
2010	Single or Married/CU Couple	\$80,000	\$70,000 Note 5
2009	Single or Married/CU Couple	\$70,000	\$70,000 Note 5



Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		2007 Less than or equal to	2008 Less than or equal to
2008	Single or Married/CU Couple	\$60,000	\$70,000
2007	Single	2006 Less than \$43,693	2007 Less than or equal to \$60,000
	Married/CU Couple Note 6	53,576	60,000
2006	Single	2005 Less than \$41,972	2006 Less than \$43,693
	Married	51,466	53,576
2005	Single	2004 Less than \$40,869	2005 Less than \$41,972
	Married	50,113	51,466
2004	Single	2003 Less than \$40,869	2004 Less than \$38,475
	Married	50,113	47,177
2003	Single	2002 Less than \$39,475	2003 Less than \$40,028
	Married	48,404	49,082
2002	Single	2001 Less than \$38,475	2002 Less than \$39,475
	Married	47,177	48,404
2001	Single	2000 Less than \$37,174	2001 Less than \$38,475
	Married	45,582	47,177
2000	Single	1999 Less than \$18,151	2000 Less than \$18,587
	Married	22,256	22,791
1999	Single	1998 Less than \$17,918	1999 Less than \$18,151
	Married	21,970	22,256
1998	Single	1997 Less than \$17,918	1998 Less than \$17,918
	Married	21,970	21,970



¹The 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.

²The 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.

³The 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.

⁴The 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.

⁵The 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.

⁶Beginning 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.