



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)	
		2024 Less than or equal to	2025 Less than or equal to
2025	Single or Married/CU Couple	\$168,268	\$172,475
2024 ¹	Single or Married/CU Couple	\$163,050	\$168,268
2023	Single or Married/CU Couple	\$150,000	\$163,050
2022	Single or Married/CU Couple	\$94,178	\$99,735
2021	Single or Married/CU Couple	\$92,969	\$94,178
2020	Single or Married/CU Couple	\$91,505	\$92,969
2019	Single or Married/CU Couple	\$89,013	\$91,505
2018	Single or Married/CU Couple	\$87,268	\$89,013
2017	Single or Married/CU Couple	\$87,007	\$70,000 ²



Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		2015 Less than or equal to	2016 Less than or equal to
2016	Single or Married/CU Couple	\$87,007	\$70,000 ³
2015	Single or Married/CU Couple	\$85,553	\$70,000 ³
2014	Single or Married/CU Couple	\$84,289	\$70,000 ⁴
2013	Single or Married/CU Couple	\$82,880	\$70,000 ⁵
2012	Single or Married/CU Couple	\$80,000	\$70,000 ⁶
2011	Single or Married/CU Couple	\$80,000	\$70,000 ⁷
2010	Single or Married/CU Couple	\$80,000	\$70,000 ⁷
2009	Single or Married/CU Couple	\$70,000	\$70,000 ⁷
2008	Single or Married/CU Couple	\$60,000	\$70,000
2007	Single	\$43,693	\$60,000
	Married/CU Couple ⁸	53,576	60,000
2006	Single	\$41,972	\$43,693
	Married	51,466	53,576



Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		2004 Less than	2005 Less than
2005	Single	\$40,869	\$41,972
	Married	50,113	51,466
2004	Single	\$40,869	\$38,475
	Married	50,113	47,177
2003	Single	\$39,475	\$40,028
	Married	48,404	49,082
2002	Single	\$38,475	\$39,475
	Married	47,177	48,404
2001	Single	\$37,174	\$38,475
	Married	45,582	47,177
2000	Single	\$18,151	\$18,587
	Married	22,256	22,791
1999	Single	\$17,918	\$18,151
	Married	21,970	22,256
1998	Single	\$17,918	\$17,918
	Married	21,970	21,970

¹Beginning with the application for Tax Year 2024, income is no longer based on PAAD standards. With few exceptions, all income that you received during the year must be taken into account when determining eligibility.

²The 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.



³The 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.

⁴The 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.

⁵The 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.

⁶The 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.

⁷The 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.

⁸Beginning 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.