

Northampton Senior Citizen Tax Work Off Program Policy Guidelines - 2020

The Senior Citizen Tax Work Off Program is open to senior citizens (60 years of age and older) who own property in and pay real estate taxes to the City of Northampton. The program participant's name must appear on the property deed. Participants must complete 117* hours of service in the program year, which runs from January 1, 2020 to October 31, 2020. A \$1,500 property tax credit minus the required withholdings will be applied to the participant's real estate tax bill in the following fiscal year, not current year's property tax bill. Applications are available in November of each year.

Program Requirements

Participants must work the required 117* hours of service. Hours worked may not be shared with another family member. Each individual should fulfill the total hours of service obligation. However, the City of Northampton, based on need, may place the participant in more than one (1) job in order to fulfill the total hours.

City of Northampton Eligibility Criteria

Income Guidelines

Income guidelines Massachusetts Median Income Level
Household Size and TOTAL GROSS Annual Income

Household Size	Maximum
1	\$53,200
2	\$60,800
3	\$68,400
4	\$76,000
5	\$82,080
6	\$88,160

*To receive the maximum \$1,500 tax credit, participant MUST work 117 hours. Working less than 117 hours results in a pro-rated tax credit based on the number of hours.

Compensation

- \$12.75 per hour (Chapter 59 section 5K)
- Participants will receive abatement for up to 117 hours of service. Any hours worked beyond the 117 hours cannot be accumulated for the Tax Work Off Program.
- Maximum amount of abatement is \$1,500 per person per fiscal year.
- Money earned through the Tax Work Off Program is reportable income for statutory payroll taxes only. Participants will receive a W-2 form for the amount of money earned through the program.

Taxpayer must:

- Be sixty (60) years of age or older as of January 1, 2020.
- Only one (1) tax credit per family per calendar year is allowed
- All hours of work must be completed by the participant. No other person can work on the senior's behalf to fulfill hours
- Own and occupy the property as his/her principal residence
- Be current with property tax and water/sewer payments

- Possess and identify employable skills
- Complete the application and provide necessary income verifications
- Provide annual income eligibility verification for continuing participation in the program
- Complete a CORI check and/or provide references if required by the worksite
- Be interviewed for job placement by Northampton Senior Services Director or designee

Job Placement for a Tax Credit Position

- Individuals will be chosen based on the best match between the applicant's qualifications and the skill requirements of each job. There is no guarantee that a placement can be matched with a participant based on worksite needs and skills of the participant.
- Applicants will be interviewed by the department supervisor of the position for which they have been placed
- There will be a two (2) week probationary period to assess the appropriateness of the placement
- Program participants may not work for relatives who are City employees
- Primary consideration will be given to first time applicants. Individuals previously chosen for the program may make re-application in subsequent years. No applicant is guaranteed a position. A lottery system may be used if there are more applicants than available positions
- Time sheets must be signed off by the department supervisor each day that is worked. A final accounting of time worked will be submitted to the Senior Services Director or designee by the supervisor. Once verified, the Senior Services Director will submit to the Assessor for the abatement based on the number of hours worked.

Deadline Dates:

- Application and Financial Information available to interested participants by **November 1, 2019**
- Application and Financial Information for January 1, 2017 – October 31, 2017 Program year deadline by: **December 13, 2019**
- Participants qualifying for the Program will be notified by: **January 10, 2020**
- Senior participants will be interviewed by the Northampton Senior Services Director or designee in **January** for job placement. Veteran's will be interviewed by the Veteran's Services Director or designee
- Job site supervisor will interview participant as soon after placement as possible
- Work may commence for participants after interviews have been completed and participant has been assigned. Worksite schedule will be determined by worksite supervisor and participant.