



TOWN OF SANDWICH COUNCIL ON AGING SENIOR TAX CREDIT PROGRAM

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The Senior Tax Credit program matches municipal opportunities in the Town of Sandwich with eligible senior citizens who are qualified and able to work in exchange for a reduction in their tax bills, thus earning some financial tax relief. Tax Credit program participants may work in a variety of jobs for the Town. Any Town department, School, board or commission may request a senior work participant.

Funding for the program is contingent upon funding from Overlay as determined by Sandwich Board of Assessors.

Tax Credit Amount (2024 Fiscal Year)

In exchange for services, the Town reduces the real estate property tax obligations. Each participant will be credited with an hourly rate.

Program Eligibility Requirements

- Town of Sandwich taxpayer who is age 60 or older.
- Income eligibility
- Homeowner or current spouse of homeowner. (Primary Residence Only) *Note: Duplicate exemptions are not allowed if other property is owned.*
- Own and occupy the property for which Sandwich taxes are paid and the abatement is earned in the current year.
- A limit of one annual reduction may be earned per household.
- A trust must name applicant as a trustee and beneficiary.
- All hours must be completed to receive the tax credit.

Tax Credit Work Assignment Criteria

- Applicants should have skills & qualifications that match volunteer assignment requirements.
- Schedule/days determined by Department Head
- Signed timesheets must be verified by the Dept. Head and submitted to COA **on or before May 31st, 2024.**

Mandatory Deductions for Participants Deducted from Gross Abatement Amount

- OBRA: 7.5% gross contribution (unless exempt)
- Medicare: 1.45% gross contribution

Any earnings received through the Senior Citizens Tax Work Credit Program are non-countable for SNAP and will be excluded when determining a household's eligibility and benefit level.

State & Federal Tax Obligations

- Exempt from MA taxes.
- Federal Law, tax credit included in gross income for both Federal & FICA purposes.

No Eligibility for any Town Benefits/Paid Time Off

- Workers are not eligible for insurance (Workers' Comp/Health/Life, etc.) or any benefits.

Application Process:

- Complete & sign all forms and return to the COA with a copy of your most recent real estate tax bill.
- New applicants are required to complete a W-4 and other new employee forms with the Treasurer's department at the start of the program.
- **Return forms between 05/01/2023-06/30/2023.**
- Tax Credit Program assignment period **July 1st, 2023- May 31st, 2024**

Volunteer Assignment Match-Up Process

- Department heads/Administrators complete a Job Assignment Request form. The COA will receive all department request forms and match applicants based on:
 - A Department's assignment specifications.
 - An applicant's specific skillset/qualifications.
 - A Department's request to fill an opening with a tax credit worker who has previously volunteered and has received specialized training.