Website Announcement/ Newsletter Announcement

A new and exciting program has been approved within the City of Springfield!! Beginning on February 10th, 2025, applications will be available for the Senior Tax Work Off Program. Seniors age 60 and over can apply for the opportunity to save $1000.00 per year by volunteering 67 hours within the City to reduce their tax burden.

Seniors meeting the Massachusetts Circuit Breaker Income limits who apply will be entered into a Lottery, where 20 participants will be selected.

Applications will be available at the City of Springfield Department of Elder Affairs offices and the Assessor’s office, as well as on the City Webpage via a downloadable PDF that must be filled out and submitted in person to the Elder Affairs office. Senior residents interested can submit an application beginning February 10th. For more information, seniors may contact us at 413-886-5260, or by email at [TaxWorkOff@springfieldcityhall.com](mailto:TaxWorkOff@springfieldcityhall.com)

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| * **For Spring/Summer Positions:** | |
| Applications Available | February 10th, 2025 |
| Application deadline: | March 31st, 2025 by 4:00PM EST. |
| Applicant Lottery | April 4th, 2025 |
| Selection, vetting, interview and Placement: | April 9th, 2025 – April 30th, 2025 |
| Notifications of assignment: | May 1st, 2025 – May 6th, 2025 |
| Worksite Supervisor & Applicant Intros, Scheduling and Logistics | May 12th, 2025 – May 30th, 2025 |
| Summer/Fall Work Period | July 1st, 2025 – October 1sr, 2025 |
| Certification of Service to Assessor’s for processing | By Dec 1, 2025 |
| Tax Credit Appears on Statement | January 1, 2026 |

**Participant Eligibility:**

* **Age**: Be sixty (60) years of age or older as of July 1st 2025.
* **Property Owner**: Be the property owner, and the property for which the abatement or credit is to be applied must be their primary residence; or be the current spouse of such homeowner residing in the same household. Only one (1) tax credit per household per fiscal year is allowed. "Ownership" means the assessed owner of the property on which the tax to be credited is assessed, or have acquired ownership by July 1 of the year before the work is to be started and the credit applied. If the property is subject to a trust, the senior must have legal title (be one of the trustees), before the work is performed and the credit applied.
* **Income Restrictions**: Applicants must certify that their income does not exceed the limits set by the[Massachusetts Circuit Breaker Tax Credit](https://www.mass.gov/info-details/massachusetts-senior-circuit-breaker-tax-credit#who-is-and-isn't-eligible-)\*, which are currently

| For Tax Year 2025, Massachusetts income must not exceed: | |
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| $72,000 | Single Individual who is NOT head of household |
| $91,000 | Head of Household |
| $109,000 | Married Couples Filing Jointly |

\* The income restrictions listed above simply mirror those set by the separate State-administered Circuit Breaker Tax Credit program and do not require the applicant to apply for and/or receive that benefit. For questions on how potential participation in the Town Senior Tax Work Off Program may affect eligibility or benefits received from the Massachusetts Circuit Breaker Tax Credit Program, [contact the agency that administers that program](https://www.mass.gov/info-details/massachusetts-senior-circuit-breaker-tax-credit#contact) (Commonwealth of Massachusetts Department of Revenue), or consult a competent tax or legal professional.

* **Application**: Complete the application in its entirety before the deadline.
* **Background**: Complete a background check including but not limited to CORI and reference checks; Tax Work Off Packet, a COS Separation Form and a New Hires and Policies sign off Packet. All must be completed and submitted before starting the program. Any person found guilty of having committed a criminal act involving the city or any of its officers or employees shall be ineligible to participate in the program; Be current with property tax and other payments owed to the City of Springfield.
* **Skills**: Possess and identify employable skills; be interviewed for job placement by Program Assistant, Elder Affairs Director, or other designees.

**Tax Abatement:**

* **Maximum amount of abatement**: $1,000 per person per fiscal year
* **FY26 Hourly Rate**: $15.00 per hour. Under [MGL c. 59, § 5K](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter59/Section5K), the hourly rate for service credit cannot exceed the state's minimum wage; therefore, the rate shall be set to the state's minimum wage in effect at the time.
* **FY26 Max Hours**: 67 hrs. The maximum number of hours to be credited will be determined by dividing the maximum credit amount of $1,000 by the state minimum wage per hour in effect at the time. Any hours worked beyond the maximum number of hours per year cannot be accumulated for the Tax Work Off Program.  Working less than 67 hours results in a prorated tax credit based on the number of hours worked.
* **Income Tax Implications**: Money earned through the Tax Work Off Program is reportable income for federal payroll taxes only, and as such federal taxes are withheld from the final abated amount. Participants will receive a W-2 form for the amount of money earned through the program,. The City is unable to provide you tax, financial, or legal advice, and applicants are encouraged to contact a competent tax, legal or financial professional in advance to consider all implications on personal situations.

**Job Placement Process:**

* **Application Period**: Applicants must apply during the designated application period to be considered for an assignment in the upcoming session. Applications must be completed in their entirety and submitted timely to be considered.
* **Consideration**: In coming years, primary consideration will be given to first time applicants. Individuals previously chosen for the program may make re-application in biennial years. No applicant is guaranteed a position. A lottery system will be used if there are more applicants than available positions. Those not selected from the lottery will be placed on a waiting list if more slots become available. Applicants on the waiting list may be considered at times throughout the year for situations including unexpected vacancies, emergency needs, or if there were no qualified candidates available during the consideration period.
* **Vetting, Interviews and Placement**: Applicants will be interviewed by the Elder Affairs Department for initial job placement. Individuals will be chosen based on the best match between the applicant's qualifications and the skill requirements of each job. The worksite supervisor may interview the participant after initial selection and placement by the Elder Affairs Department, to further confirm skills, availability and interest in the specific assignment. Applicants should note the following:
  + There is no guarantee that a placement can be matched with a participant based on worksite needs and skills of the participant.
  + Each individual must be willing to fulfill the total hours of service anticipated for the selected assignment.  There is no guarantee that an assignment will continue for the full 67hrs needed to receive the maximum tax abatement amount. The City of Springfield, based on need, may place the participant in more than one (1) job in attempt to fulfill the total hours.
  + Program participants may not work for relatives who are Town employees.
* **Start of assignment**: Worksite schedule will be determined by worksite supervisor and participant. Work may commence for participants after July 1st-Octboer 1st of the respective period, and after receiving confirmation from the Elder Affairs Department of the assignment.  There will be a two (2) week probationary period to assess the appropriateness of the placement.
* **Verification of hours**: Time sheets must be signed off by the worksite supervisor verifying hours worked. A final accounting of time worked will be submitted by the supervisor to the Program Assistant and Assessor for the abatement based on the number of hours worked.