



CITY OF SALEM, MASSACHUSETTS
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PERSONAL EXEMPTIONS FY2024

Applications September – April 1st.

	CLAUSE	STARTING	UP TO
WIDOW/MINOR/ ELDERLY (70yo+)	17D (assets qualifying restrictions. See below for FY23 change)	\$374.00 (*Changes every year with MA State – COLA)	\$748.00
ELDERLY (65yo+) CPA automatic deducted	41C (income & assets qualifying restrictions. See below for FY23)	\$500.00	\$1,000.00
BLIND	37A (certified as legally blind by the Division of the Blind)	\$500.00	\$1,000.00
WIDOW OR MINOR CHILD OF POLICE OR FIREFIGHTER	42 & 43 (Surviving spouses who remain unmarried & minor children of police and fire officers killed in the line of duty)	TOTAL EXEMPTION	
DISABLED VETERANS: (or deeded spouse's parcel with 22 & 22D remaining unmarried)	22 (10% -90%) Disabled or Purple Heart recipient	\$400.00	\$800.00
	22A (loss of 1 hand/foot/eye or Medal of Honor/Service Cross recipients or prisoners of war)	\$750.00	\$1,500.00
	22B (loss of both hands/ feet/ sight or 1 hand & foot)	\$1,250.00	\$2,500.00
	22C (total disability & qualify for specially adapted housing)	\$1,500.00	\$3,000.00
	22E (certified 100% Disabled) <i>disability % letter sent every year</i>	\$1,000.00	\$2,000.00
	22F (paraplegic or 100% Disabled due to service-connected blindness)	TOTAL EXEMPTION	
GOLD STAR PARENT	22H	TOTAL EXEMPTION	
SURVIVING SPOUSE	22D	TOTAL EXEMPTION <i>until remarried</i>	

*INCOME RESTRICTIONS FOR **41C** & **41A DEFERRAL** SINGLE = \$31,105 MARRIED = \$37,902

*ASSETS RESTRICTIONS FOR **41C** SINGLE = \$54,498 MARRIED = \$67,161

*ASSETS RESTRICTIONS FOR **17D** = \$77,857

CPA EXEMPTION = Low income persons of any age or Low to Moderate income seniors 60 years of age or older as of January 1st, 2023. Income requirements based on 2022 income.

STEP PROGRAM FOR SENIORS = For persons 65 Years of age or older by January 1st, 2023. Must have filed and been granted a 2022 MA State Tax Form Schedule CB (Circuit Breaker).

(Exemption is equal to half of what was granted on line 17 on Schedule CB or line 44 on Form 1)