



General Assembly

February Session, 2026

Proposed Bill No. 44

LCO No. 307



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. CICARELLA, 34th Dist.

**AN ACT CONCERNING THE QUALIFYING INCOME THRESHOLDS
FOR THE SOCIAL SECURITY BENEFITS DEDUCTION FROM THE
PERSONAL INCOME TAX.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That section 12-701 of the general statutes be amended to increase the
- 2 qualifying income thresholds for the full Social Security benefits
- 3 deduction from the personal income tax as follows: (1) For unmarried
- 4 individuals and married individuals filing separately, less than one
- 5 hundred thousand dollars; and (2) for heads of households and married
- 6 individuals filing jointly, less than one hundred fifty thousand dollars.

Statement of Purpose:

To increase the qualifying income thresholds for the full Social Security
benefits deduction from the personal income tax.