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Social Security tax should not be subject to Connecticut personal income tax. Income from Social Security does not go as far in Connecticut as it does in other states where the cost of living is lower and, therefore, having it subject to personal income tax puts an undue burden on Connecticut residents who are living on Social Security. Senior citizens, in general, pay large amounts of property tax to our municipalities, and those taxes are higher in Connecticut than in most other states. A substantial portion of those taxes go to paying for public education for Connecticut's younger citizens, and the cost of that education increases faster than any cost of living increases to Social Security payments.