

Table 2: State Tax Exclusion for Pension/Retirement Income (Tax Year 2011)

State	Private	State & Local	Federal Civilian	Military
Alabama	State Calculation	Most exempt	Exempt	Exempt
Arizona	None	\$2,500	\$2,500	\$2,500
Arkansas	\$6,000	\$6,000	\$6,000	\$6,000
California	None	None	None	None
Colorado	\$20,000/\$24,000	\$20,000/\$24,000	\$20,000/\$24,000	\$20,000/\$24,000
Connecticut	None	None	None	50%
Delaware	\$2,000/\$12,500	\$2,000/\$12,500	\$2,000/\$12,500	\$2,000/\$12,500
District of Columbia	None	\$3,000	\$3,000	\$3,000
Georgia	\$35,000	\$35,000	\$35,000	\$35,000
Hawaii	State Calculation	Exempt	Exempt	Exempt
Idaho	None	\$27,876/\$41,814 ^a	\$27,876/\$41,814	\$27,876/\$41,814
Illinois	State Calculation	Exempt	Exempt	Exempt
Indiana	None/\$5,200	None/\$5,200	\$2,000/\$7,200	\$5,000
Iowa	\$6,000	\$6,000	\$6,000	\$6,000
Kansas	None	Some exempt	Exempt	Exempt
Kentucky	\$41,110	State Calculation	State Calculation	State Calculation
Louisiana	\$6,000	\$6,000/Exempt	Exempt	Exempt
Maine	\$6,000	\$6,000	\$6,000	\$6,000
Maryland	\$26,300	\$26,300 ^b	\$26,300	\$26,300
Massachusetts	None	Exempt ^c	Exempt ^c	Exempt
Michigan	\$45,842	Exempt	Exempt	Exempt
Minnesota	None	None	None	None
Mississippi	Exempt	Exempt	Exempt	Exempt
Missouri	\$6,000	\$6,000	\$6,000	\$6,000
Montana	\$3,760	\$3,760	\$3,760	\$3,760
Nebraska	None	None	None	None
New Hampshire	Exempt	Exempt	Exempt	Exempt
New Jersey	\$15,000	\$15,000	\$15,000	Exempt
New Mexico	None	None	None	None
New York	\$20,000	Exempt	Exempt	Exempt
North Carolina	\$2,000	\$4,000/Exempt	\$4,000/Exempt	\$4,000/Exempt
North Dakota	None	None	None	None
Ohio	\$200 credit	\$200 credit	\$200 credit	Exempt
Oklahoma	\$10,000	\$10,000	\$10,000	\$10,000
Oregon	9% credit	9% credit	9% credit/pre-1991 exempt	9% credit pre-1991 exempt
Pennsylvania	Exempt	Exempt	Exempt	Exempt
Rhode Island	None	None	None	None
South Carolina	\$3,000/\$10,000	\$3,000/\$10,000	\$3,000/\$10,000	\$3,000/\$10,000
Tennessee	Exempt	Exempt	Exempt	Exempt
Utah	None	None	None	None
Vermont	None	None	None	None
Virginia	None	None	None	Most taxable
West Virginia	None	\$2,000	\$2,000	\$22,000
Wisconsin	State Calculation	State Calculation ^d	State Calculation ^d	Exempt

^a Applies only in the case of certain public safety officials.

^b All pension benefits to police and firefighters (or their beneficiaries) as a result of job related injuries (or death) are exempt.

^c Only contributory pension income is exempt.

^d Payments from certain systems are exempt if employed before 1964.