

EXEMPTIONS FOR SOCIAL SECURITY INCOME

		Single - Exempt 100%	MFJ - Exempt 100%	Single	MFJ	Single	MFJ
1	2	3	4	5	6	7	8

Based on combined or provisional income

		Up to		Tier I		Tier II	
Starting point	Federal approach	\$25,000	\$32,000	Include 50%		Include 85%	
				\$25,000	\$32,000	\$34,000	\$44,000
Add filer status	Montana	include HOH		include HOH		include HOH	
				Start phase-out		End phase-out	
Unique	Minnesota	subtract \$3,500 of benefits	subtract \$4,500 of benefits	\$60,200	\$77,700	\$77,000	\$99,500

Based on AGI

		Exempt 100%		Exempt 75%			
Based on AGI	Nebraska	\$43,000	\$58,000				
	Connecticut	\$50,000	\$60,000	\$50,000+	\$60,000+		
	Rhode Island	\$80,000	\$100,000				
	VT Gov proposal	\$45,000	\$60,000	\$45,000	\$60,000	\$55,000	\$70,000

By age and AGI

Based on Age and AGI		Age 62+ or disabled		Start phase-out		End phase-out	
	Missouri	\$85,000	\$100,000	\$85,001	\$100,001	\$85,000 + 85% of SocSec bens	\$100,000 + 85% of SocSec bens
	Kansas	For any tax filer status federal AGI < \$75,000					

EXEMPTION FOR PENSION INCOME, INCLUDING SOCIAL SECURITY INCOME

By Age

Exempt Pension Income	Colorado		Ages 55-64 up to \$20,000	Ages 65+ up to \$25,000			
-----------------------	----------	--	---------------------------	-------------------------	--	--	--

RETIREMENT TAX CREDIT

By Age and MAGI

Tax Credit	Utah	Age 65+		Start phase-out		End phase-out	
		\$25,000	\$32,000	\$25,000	\$32,000	\$43,000	\$68,000
		credit = \$450	credit = \$900				