

Prepared by JFO
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State Taxation of Military Retirement Pay

	States that fully tax military retirement pay	States that offer a full exemption	States that offer a partial exemption	States with no income tax
	California	Alabama	Arizona: Up to \$2500 is exempt	Alaska
	Montana	Arkansas	Colorado: Up to \$25,000 is exempt	Florida
	New Mexico	Connecticut	Delaware: Age 60 and under: \$2,000 is exempt 60+: \$12,500 is exempt	Nevada
	North Dakota	Hawaii	DC: \$3,000 is exempt for retirees 60+	New Hampshire
	Rhode Island	Illinois	Georgia: Integrated in an exemption for any retirement income Ages 62-64, up to \$35,000 is exempt, 65+, \$65,000 is exempt	South Dakota
	Utah	Iowa	Idaho: Benefits for only those 65+ are exempt	Tennessee
	Vermont	Kansas	Indiana: Up to \$6,250 is exempt plus 25% in excess of that. 100% will be exempt by 2021	Texas
	Virginia	Louisiana	Kentucky: Total exemption for those who retired before 1997. For those after, up to \$41,110 is exempt	Washington
		Maine	Maryland: Generally, up to \$5,000 is exempt	Wyoming
		Massachusetts	Nebraska: Taxpayer must choose upon retirement: a 7-year exemption of 40% or a lifetime exemption of 15% starting at age 67	
		Michigan	North Carolina: Up to \$4,000 (single) and \$8,000 (married)	
		Minnesota	Oklahoma: Up to 75% or \$10,000 is exempt, whichever is greater	
		Mississippi	Oregon: A special subtraction for all Federal pension income. Depends on years of service and residency	
		Missouri	South Carolina: Up to \$3,000 exempt for those under 65. \$10,000 for those 65+	
		New Jersey		
		New York		
		Ohio		
		Pennsylvania		
		West Virginia		
		Wisconsin		
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