

STATES WITH FULL EXCLUSION OF PUBLIC-SECTOR RETIREMENT INCOME

STATE	TREATMENT OF PRIVATE-SECTOR INCOME	
	IDENTICAL TREATMENT?	DISTINCTIONS
KANSAS	NO	NO PRIVATE-SECTOR EXCLUSION
MASSACHUSETTS	NO	NO PRIVATE-SECTOR EXCLUSION
PENNSYLVANIA	YES	
ALABAMA		FULL EXCLUSION OF PRIVATE-SECTOR RETIREMENT INCOME, LIMITED TO INCOME FROM DEFINED BENEFIT PLANS
HAWAII		FULL EXCLUSION OF PRIVATE-SECTOR RETIREMENT INCOME, LIMITED TO INCOME FROM CONTRIBUTORY PLANS
ILLINOIS		FULL EXCLUSION OF PRIVATE-SECTOR RETIREMENT INCOME, LIMITED TO INCOME FROM "QUALIFIED" RETIREMENT PLANS
MISSISSIPPI		FULL EXCLUSION OF PRIVATE-SECTOR RETIREMENT INCOME, LIMITED TO INCOME FROM "QUALIFIED" RETIREMENT PLANS
MICHIGAN	NO	CAPS EXCLUSION AT \$40,020
NEW YORK	NO	CAPS EXCLUSION AT \$20,000
LOUISIANA		CAPS EXCLUSION AT \$6,000

STATES WITH PARTIAL EXCLUSION OF PUBLIC-SECTOR RETIREMENT INCOME

STATE	TREATMENT OF PRIVATE-SECTOR INCOME	
	IDENTICAL TREATMENT?	DISTINCTIONS
KENTUCKY	YES; EXCLUSION OF UP TO \$41,110 OF INCOME FOR PUBLIC AND PRIVATE-SECTOR RETIREMENT.	
MAINE	YES; EXCLUSION OF UP TO \$10,000 OF INCOME (WITH THE EXCEPTION OF IRAS AND SIMPLE IRAS) FOR PUBLIC AND PRIVATE-SECTOR RETIREMENT.	
MONTANA	YES; EXCLUSION OF UP TO \$3,980 FOR SINGLE FILERS OR \$7,960 FOR JOINT FILERS. APPLIES TO PUBLIC AND PRIVATE-SECTOR RETIREMENT.	
OKLAHOMA	YES; EXCLUSION OF UP TO \$10,000	
ARIZONA	NO	EXCLUSION OF PUBLIC-SECTOR RETIREMENT INCOME OF UP TO \$2,500 (FOR ARIZONA PLANS ONLY). NO EXCLUSION OF PRIVATE-SECTOR RETIREMENT INCOME.
ARKANSAS		EXCLUSION OF UP TO \$6,000 OF PUBLIC-SECTOR RETIREMENT PER TAXPAYER. EXCLUSION OF UP TO \$6,000 OF PRIVATE-SECTOR RETIREMENT LIMITED TO QUALIFIED TRADITIONAL IRAS.

STATES WITH AGE-BASED EXCLUSION OF PUBLIC-SECTOR RETIREMENT INCOME

STATE	TREATMENT OF PRIVATE-SECTOR INCOME	
	IDENTICAL TREATMENT?	DISTINCTIONS
COLORADO	YES; EXCLUSION OF UP TO \$24,000 PER TAXPAYERS OVER AGE 65; OR UP TO \$20,000 PER TAXPAYER AGED 55-65	
DELAWARE	YES; EXCLUSION OF UP TO \$12,500 PER TAXPAYER AGED 60 OR OVER; OR UP TO \$2,000 PER TAXPAYER UNDER AGE 60	
GEORGIA	YES; EXCLUSION OF UP TO \$35,000 PER TAXPAYER AGED 62-64 OR OVER (LIMITED TO \$4,000 OF EARNED INCOME)	
IOWA	YES; EXCLUSION OF UP TO \$6,000 PER TAXPAYER AGED 55 OR OVER	
MARYLAND	YES; EXCLUSION OF UP TO \$29,000 PER TAXPAYER AGED 65 AND OVER	
MINNESOTA	YES; EXCLUSION OF UP TO \$9,000 PER TAXPAYER AGED 65 OR OVER	
NEW JERSEY	YES; EXCLUSION OF UP TO \$20,000 FOR JOINT FILERS AGED 62 OR OVER; OR UP TO \$15,000 FOR SINGLE FILERS SUBJECT TO AN INCOME CEILING OF \$100,000	
NEW MEXICO	YES; EXEMPTION OF UP TO \$2,500 PER TAXPAYER AGED 65 AND OVER PHASED-OUT AT \$36,667 OF AGI (FOR SINGLE FILERS) AND \$55,000 OF AGI (FOR JOINT FILERS)	
OREGON	YES; CREDIT OF UP TO 9% OF INCOME PER TAXPAYER AGED 65 OR OLDER	
SOUTH CAROLINA	YES; EXCLUSION OF UP TO \$3,000 PER TAXPAYER UNDER AGED 65; OR UP TO \$10,000 PER TAXPAYER AGED 65 OR OLDER	
VIRGINIA	YES; DEDUCTION OF UP TO \$12,000 PER TAXPAYER AGED 75 OR OLDER; INCOME-BASED DEDUCTION FOR TAXPAYERS AGED 65-74. THE DEDUCTION IS REDUCED BY \$1 FOR EVERY \$1 THAT A SINGLE TAXPAYER'S AGI EXCEEDS \$50,000 (\$75,000 FOR JOINT FILERS)	
WISCONSIN	YES; EXCLUSION OF UP TO \$15,000 PER TAXPAYER AGED 65 OR OLDER	
D.C.	NO	ALLOWS EXCLUSION OF PUBLIC-SECTOR RETIREMENT INCOME OF UP TO \$3,000 PER TAXPAYER AGED 62 OR OVER. D.C. DOES NOT ALLOW EXCLUSION OF PRIVATE-

		SECTOR RETIREMENT INCOME.
IDAHO	NO	<p>ALLOWS EXCLUSION OF UP TO \$31,704 OF PUBLIC-SECTOR RETIREMENT INCOME PER TAXPAYER AGED 65 OR OLDER AND TO DISABLED TAXPAYERS AGED 62 OR OVER (APPLICABLE TO IDAHO PENSIONS ONLY).</p> <p>IDAHO DOES NOT ALLOW EXCLUSION OF PRIVATE-SECTOR RETIREMENT INCOME.</p>
MISSOURI	NO	<p>ALLOWS EXCLUSION OF UP TO 100% OF PUBLIC-SECTOR INCOME, SUBJECT TO A CAP OF \$36,442 OF EXCLUDED INCOME PER SPOUSE.</p> <p>ALLOWS AN INCOME-BASED EXCLUSION OF PRIVATE SECTOR INCOME, SUBJECT TO A CAP OF \$6,000.</p>