

## 2021 State Taxes and Military Retired Pay

Full Exemption					
<b>Alabama</b>		<b>Alaska *</b>		<b>Arizona ‡</b>	Full exemption beginning 2021 tax year
<b>Arkansas</b>		<b>Connecticut</b>		<b>Florida *</b>	
<b>Hawaii</b>		<b>Illinois</b>		<b>Iowa</b>	
<b>Kansas</b>		<b>Louisiana ‡</b>	New exemption for surviving spouses beginning 2021 tax year	<b>Maine</b>	
<b>Massachusetts</b>		<b>Michigan</b>		<b>Minnesota</b>	
<b>Mississippi</b>		<b>Nevada *</b>		<b>New Hampshire *</b>	Dividends and interest income taxed
<b>New Jersey</b>		<b>New York</b>		<b>North Carolina ‡</b>	Full exemption beginning 2021 tax year
<b>North Dakota</b>		<b>Ohio</b>		<b>Pennsylvania</b>	
<b>South Dakota *</b>		<b>Tennessee *</b>		<b>Texas *</b>	
<b>Utah ‡</b>	Full exemption beginning 2021 tax year	<b>Washington *</b>		<b>West Virginia</b>	
<b>Wisconsin</b>		<b>Wyoming *</b>			

Partial Exemption					
<b>Colorado</b>	≤ 55 subtract up to \$10,000; age 56-64 subtract \$20,000; ≥ 65 subtract \$25,000	<b>Delaware</b>	< 60 up to \$2,000 exemption; ≥ 60 up to \$12,500 exemption	<b>Georgia</b>	ages 62 – 64 (or < 62 permanently disabled and unable to work) exempt up to \$35,000; ≥ 65 exempt up to \$65,000
<b>Idaho</b>	≥ 65 eligible for exemption; 62 - 64 classified as disabled	<b>Indiana ^</b>	2021 tax year deduction of \$6,250 plus 75% of the remainder. Full exemption beginning 2022 tax year	<b>Kentucky</b>	may be eligible to exempt up to \$31,110 or more; depending on retirement date
<b>Maryland</b>	≤ 54 subtract up to \$5,000; ≥ 55 subtract up to \$15,000	<b>Missouri</b>	May qualify for pension exemption	<b>Montana</b>	May qualify for pension exemption based on income
<b>Nebraska ^‡</b>	Partial exemption in 2021 tax year; full exemptions beginning 2022 tax year	<b>New Mexico</b>	≥65 may be eligible for exemption up to \$8,000 based on income	<b>Oklahoma</b>	Exempt the greater of 75% of amount or \$10,000
<b>Oregon</b>	exemption amount based on federal service before 1 Oct 1991; if no service before that date, no exemption	<b>Rhode Island</b>	>65 exemption up to \$15,000 if meet income limits	<b>South Carolina</b>	May qualify for pension exemption based on age and income requirements
<b>Virginia</b>	>65 may qualify for an age deduction				

No Exemption					
<i>California</i>		<i>District of Columbia</i>	≥ 62 eligible for exemption of lesser of \$3,000 or pension amount	<i>Vermont</i>	
* No state personal income tax		^ Phase In		‡ New for tax year 2021	