

Will Your NYS Pension be Taxed if you Move to another State?

State	Income Tax	Tax NY Pension	Tax IRC 457's or Deferred Comp.	Tax Social Security	Comments
Alabama	Yes	No	Yes	No	NYS pension exempt as a defined benefit plan. Tax info 334-242-1170 or ador.state.al/us
Alaska	No	No	No	No	No Income Tax. Tax info 907-269-6620 or tax.alaska.gov
Arizona	Yes	Yes	Yes	No	Tax info 602-255-3381 or azdor.gov
Arkansas	Yes	Yes	Yes	No	Exclude up to \$6,000 of Pension & annuity Income; tax info 800-882-9275 or Arkansas.gov/dfa Traditional IRA qualifies, if over 59 1/2.
California	Yes	Yes	Yes	No	Tax info 800-852-5711 or ftb.ca.gov
Colorado	Yes	Yes	Yes	Yes, if federally taxed.	Pension/annuity/social security subtraction. 55-64 exclude up to \$20,000. 65 or older exclude up to \$24,000. Tax info 303-238-7378 or revenue.state.co.us
Connecticut	Yes	Yes	Yes	Yes, if federally taxed.	*Social Security: If federal income is less than \$50,000 (single) and \$60,000 (married), can subtract the federally taxed portion. If above these amounts, complete worksheet to determine tax. Info 860-297-5962 or ct.gov/drs
Delaware	Yes	Yes	Yes	No	60 and over, exclusion up to \$12,500. Under age 60, exclusion limited to \$2,000. Tax info 302-577-8200 or revenue.delaware.gov
Dist. Of Columbia	Yes	Yes	Yes	No	DC Tax Info 202-727-4829 or taxhelp@dc.gov
Florida	No	No	No	No	No Income Tax. Tax info 800-352-3671 or 850-488-6800 or dor.myflorida.com/dor/taxes
Georgia	Yes	Yes	Yes	No	At 62, retirement income exclusion up to \$35,000 maybe allowed. Tax info 404-417-2400 or 877-423-6177 or retax.dor.ga.gov
Hawaii	Yes	No	Yes*	No	Employer funded pension plans exempt, *these self-funded plans may be fully or partly taxable. Tax info 800-222-3229 or hawaii.gov/tax
Idaho	Yes	Yes	Yes	No	Tax info 800-972-7660 or tax.idaho.gov
Illinois	Yes	No	No	No	Tax info 800-732-8866 or revenue.state.il.us
Indiana	Yes	Yes	Yes	No	May have county tax. Call 317-232-2240 or ai.org.dor
Iowa	Yes	Yes	Yes	Yes, if federally taxed. *Being phased	Pension/retirement income exclusion \$6,000 or \$12,000 based on filing status & age. Tax info 515- 281-3114 or state.ia.us/tax In 2012 taxable Social Security reduced by 67%, 89% in 2013, 100% in 2014..

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Kansas	Yes	Yes	Yes	Yes, if federally taxed.	If federal income is less than \$75,000, social security is exempt. Tax info 785-368-8222 or ksrevenue.org
Kentucky	Yes	Yes	Yes	No	Exclusion up to \$41,110 for pension and annuity. Tax info 502-564-4581 or revenue.ky.gov
Louisiana	Yes	Yes	Yes	No	Over 65 retirement income exclusion up to \$6,000 (single). If joint and both have retirement income, can exclude up to \$12,000. Tax info 225-219-0102 or rev.state.la
Maine	Yes	Yes	Yes	No	Deduct up to \$6,000 of pension & annuity income; reduced by social security received. Tax info 207-626-8475 or maine.gov/revenue
Maryland	Yes	Yes	Yes	No	Over 65, taxable pension and annuity exclusion up to \$27,100 (reduced by social security received). Tax info 800-638-2937 or individuals.marylandtaxes.com/senior/pension.asp
Massachusetts	Yes	Yes	Yes	No	Reciprocal pension exclusion with NY: if over 59 1/2, can exclude up to \$20,000. Tax info 617-887-6367 or mass.gov
Michigan	Yes	Yes*	Yes	No	*NYS pension taxed as "private" pension. Allowable exclusions: \$45,842 (single); \$91,684 (joint). Tax info 517-636-4486 or michigan.gov/taxes
Minnesota	Yes	Yes	Yes	Yes, if federally taxed	"Over 65 subtraction," schedule with age and income requirements. Tax info 800-652-9094 or taxes.state.mn.us
Mississippi	Yes	No	No	No	Tax info (601) 923-7000 or mstc.state.ms.us
Missouri	Yes	Yes*	Yes	Yes, may be reduced	May deduct up to 100% of public pension: if Missouri AGI is less than \$85,000 (single) and \$100,000 (married). For higher incomes, may qualify for partial exemption. Social Security deduction up to 100% of taxable portion in 2012 at age 62, same income levels apply. Pension exemption must be reduced by Social Security. Tax info 573-751-3505 or dor.mo.gov/tax
Montana	Yes	Yes	Yes	Yes*	Partial pension exclusion up to \$3,830 per individual and income requirement, under \$33,835 (\$35,750 JT). *Social Security worksheet to determine taxable amount. Tax info 866-859-2254 or mt.gov/revenue
Nebraska	Yes	Yes	Yes	Yes, if federally taxed	Tax info 800-742-7474 or revenue.ne.gov
Nevada	No	No	No	No	No Income Tax. Tax info 866-962-3707 or tax.state.nv.us
New Hampshire	Yes*	No	No	No	* Income tax on Interest & Dividends. Tax info 603-271-2311 or nh.gov/revenue
New Jersey	Yes	Yes	Yes	No	Over 62 and gross income less than \$100,000, pension,

					annuity or IRA exclusion: \$15,000 (single), \$20,000 (joint), \$10,000 for MFS. Also an "other retirement income" exclusion. Tax info609-292-6400 or state.nj.us/treasury/taxation
New Mexico	Yes	Yes	Yes	Yes, if federally taxed	Over 65, up to \$8,000 exclusion. Tax info505-827-0908 or tax.state.nm.us
New York	Yes	No	*Yes	No	*Up to \$20,000 exclusion for pension, annuity or Def. Comp. Tax info 518-457-5181 or tax.ny.gov
North Carolina	Yes	Yes*	Yes	No*	Social security, if federally taxable, deduct on North Carolina return. \$4,000 public pension exclusion; or private pension \$2,000. Tax info 877-252-3052 or dor.state.nc.us
North Dakota	Yes	Yes	Yes	Yes, if federally taxed	Tax info 701-328-2770 or nd.gov/tax
Ohio	Yes	Yes	Yes	No	Retirement Income Credit \$200; Senior Citizen Credit \$50; also lump sum retirement credits. Tax info 800-282-1780 or tax.ohio.gov
Oklahoma	Yes	Yes	Yes	No	Retirement Exclusion up to \$10,000; amount must be included in AGI. Tax info 405-521-3160 or tax.ok.gov
Oregon	Yes	Yes	Yes	No	Over 62, retirement income credit. Tax info 800-356-4222 or oregon.gov/DOR
Pennsylvania	Yes	No	No	No	Tax info 717-787-8201 or facts line 888-PATAXES or revenue.state.pa.us
Rhode Island	Yes	Yes	Yes	Yes, if federally taxed	Tax info 401-222-1040 or tax.ri.gov
South Carolina	Yes	Yes	Yes	No	Retirement income deduction up to \$3,000 until age 65. At 65, up to \$10,000. All residents over 65, are eligible for an income tax deduction of \$15,000, reduced by retirement income deduction. Tax info843-852-3600 or sctax.org
South Dakota	No	No	No	No	No Income Tax. Tax info 605-773-3311 or state.sd.us
Tennessee	Yes*	No	No	No	*Income tax on interest & dividends. Tax info 615-253-0600 or tennessee.gov/revenue
Texas	No	No	No	No	No Income Tax. Tax info 877-662-8375 or window.state.tax.us
Utah	Yes	Yes	Yes	Yes	Retirement tax credit, with income limits. Tax info 800-662-4335 or tax.utah.gov
Vermont	Yes	Yes	Yes	Yes, if federally taxed	Tax info 802-828-2865 or state.vt.us
Virginia	Yes	Yes	Yes*	No	Over 65 exclusion up to \$12,000. At age 64, up to \$6,000

					exclusion. *Previously taxed retirement plans can be subtracted. Tax info 804-367-8031 or tax.virginia.gov
Washington	No	No	No	No	No Income Tax. Tax info 800-647-7706 or dor.wa.gov
West Virginia	Yes	Yes	Yes	Yes, if federally taxed	Seniors tax relief may exclude up to \$8,000. Tax info 800-982-8297 or wva.state.wv.us/tax
Wisconsin	Yes	Yes	Yes	No	Exclude up to \$5,000 of retirement income, with income requirement. Tax info 608-266-2486 or revenue.wi.gov
Wyoming	No	No	No	No	No Income Tax. Tax info 307-777-7961 or revenue.state.wy.us

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