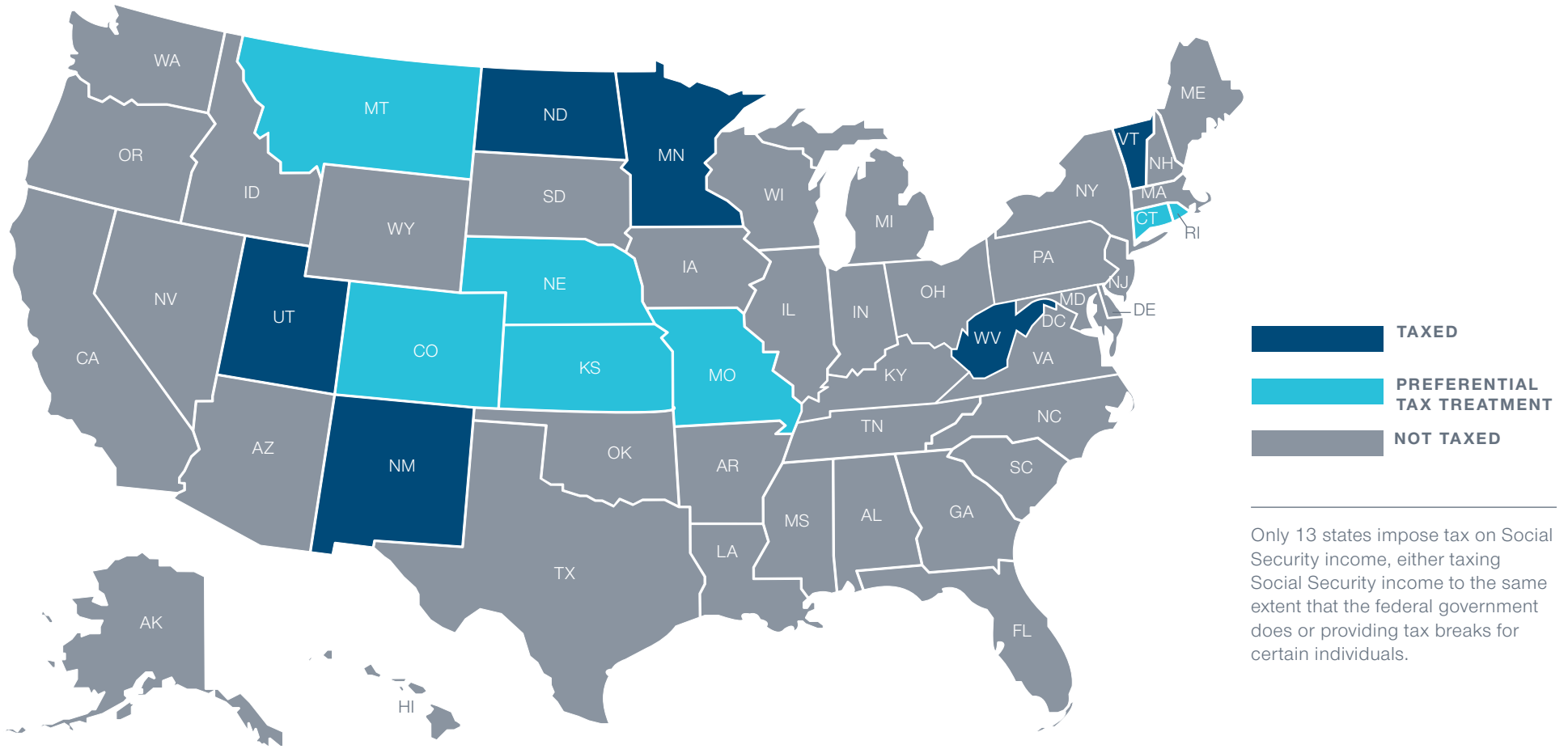




## Social Security Taxation Map

Are you ready to move to the retirement home you've been dreaming of? You may want to consider how each state treats Social Security income before making your final decision.



Only 13 states impose tax on Social Security income, either taxing Social Security income to the same extent that the federal government does or providing tax breaks for certain individuals.

Source: 2016 data underlying this graphic is sourced from official state government websites.

# State Tax Treatment of Social Security Income

The following provides a general overview of how states treat income from Social Security and pensions.

STATE	SOCIAL SECURITY INCOME	STATE	SOCIAL SECURITY INCOME
<b>Alabama</b>	State computation not based on federal. Social Security benefits excluded from taxable income.	<b>Missouri</b>	Social Security benefits that are included in federal AGI may be subtracted. Married couples with Missouri AGI greater than \$100,000 and single individuals with Missouri AGI greater than \$85,000, may qualify for a partial deduction.
<b>Alaska</b>	No individual income tax.	<b>Montana</b>	Separate calculation to determine taxable Social Security benefits. Benefits exempt if income is \$25,000 or less for single filers or heads of households or \$32,000 for married taxpayers filing jointly and \$16,000 for married taxpayers filing separately.
<b>Arizona</b>	Social Security benefits subtracted from federal AGI.	<b>Nebraska</b>	Social Security benefits subtracted if taxpayer's federal AGI is less than or equal to \$58,000 for joint filers or \$43,000 for all other filers.
<b>Arkansas</b>	State computation not based on federal. Social Security benefits excluded from taxable income.	<b>Nevada</b>	No individual income tax.
<b>California</b>	Social Security benefits subtracted from federal AGI.	<b>New Hampshire</b>	Only dividends and interest are taxable.
<b>Colorado</b>	Pension income, including Social Security benefits, up to \$24,000 may be subtracted from federal taxable income by those 65 and older, and up to \$20,000 by those 55 through 64 years old.	<b>New Jersey</b>	State computation not based on federal. All Social Security benefits are excluded by statute from gross income. Taxpayers age 62 or older who did not receive Social Security benefits, but would have been eligible for benefits, may qualify for a special exclusion of up to \$6,000 for joint filers, heads of household, or surviving spouses; or up to \$3,000 for single filers or married taxpayers filing separately.
<b>Connecticut</b>	Joint filers and heads of households with AGIs under \$60,000 and individuals with AGIs under \$50,000 deduct from federal AGI all Social Security income included for federal income tax purposes. Joint filers and heads of households with AGIs over \$60,000 and individuals with AGIs over \$50,000 deduct the difference between the amount of Social Security benefits included for federal income tax purposes and the lesser of 25% of Social Security benefits received or 25% of the excess of the taxpayer's provisional income in excess of the specified base amount under IRC Sec. 86(b)(1).	<b>New Mexico</b>	State computation begins with federal AGI. No subtraction.
<b>Delaware</b>	Social Security benefits subtracted from federal AGI.	<b>New York</b>	Social Security benefits subtracted from federal AGI.
<b>District of Columbia</b>	Social Security benefits subtracted from federal AGI.	<b>North Carolina</b>	Social Security benefits subtracted from federal taxable income.
<b>Florida</b>	No individual income tax.	<b>North Dakota</b>	State computation begins with federal taxable income. No subtraction.
<b>Georgia</b>	Social Security benefits subtracted from federal AGI.	<b>Ohio</b>	Social Security benefits subtracted from federal AGI.
<b>Hawaii</b>	Social Security benefits subtracted from federal AGI.	<b>Oklahoma</b>	Social Security benefits subtracted from federal AGI.
<b>Idaho</b>	Social Security benefits subtracted from federal AGI.	<b>Oregon</b>	Social Security benefits subtracted from federal taxable income.
<b>Illinois</b>	Social Security benefits subtracted from federal AGI.	<b>Pennsylvania</b>	State computation not based on federal. Social Security benefits not included in state taxable income.
<b>Indiana</b>	Social Security benefits subtracted from federal AGI.	<b>Rhode Island</b>	State computation begins with federal taxable income. No subtraction. (Beginning in 2016, Social Security benefits subtracted from federal AGI if federal AGI is \$80,000 or less for single, head of household, or married filing separate taxpayers; or \$100,000 or less for married filing joint or qualified widow(er) taxpayers.)
<b>Iowa</b>	Social Security benefits subtracted from federal AGI.	<b>South Carolina</b>	Social Security benefits subtracted from federal taxable income.
<b>Kansas</b>	Taxpayers with a federal AGI of \$75,000 or less are exempt from any state tax on their Social Security benefits.	<b>South Dakota</b>	No individual income tax.
<b>Kentucky</b>	Social Security benefits subtracted from federal AGI.	<b>Tennessee</b>	Only dividends and interest are taxable.
<b>Louisiana</b>	Social Security benefits subtracted from federal AGI.	<b>Texas</b>	No individual income tax.
<b>Maine</b>	Social Security benefits subtracted from federal AGI.	<b>Utah</b>	State computation begins with federal taxable income. No subtraction. Partial credit for Social Security benefits allowed (age and income restrictions apply).
<b>Maryland</b>	Social Security benefits subtracted from federal AGI.	<b>Vermont</b>	State computation begins with federal taxable income. No subtraction.
<b>Massachusetts</b>	Social Security benefits subtracted from federal AGI.	<b>Virginia</b>	Social Security benefits subtracted from federal AGI.
<b>Michigan</b>	Social Security benefits subtracted from federal AGI.	<b>Washington</b>	No individual income tax.
<b>Minnesota</b>	State computation begins with federal taxable income. No subtraction.	<b>West Virginia</b>	State computation begins with federal AGI. No subtraction.
<b>Mississippi</b>	State computation not based on federal. Social Security benefits exempt in total.	<b>Wisconsin</b>	Social Security benefits subtracted from federal AGI.
		<b>Wyoming</b>	No individual income tax.

Source: 2016 data underlying this graphic is sourced from official state government websites.