



# 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>Mississippi</b>	State computation not based on federal. Social Security benefits exempt in total.
<b>Alaska</b>	No individual income tax.	<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>Arizona</b>	Social Security benefits subtracted from federal adjusted gross income (AGI).	<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 household or \$32,000 for married taxpayers filing jointly and \$16,000 for married taxpayers filing separately.
<b>Arkansas</b>	State computation not based on federal. Social Security benefits excluded from taxable income.	<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>California</b>	Social Security benefits subtracted from federal AGI.	<b>Nevada</b>	No individual income tax.
<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 Hampshire</b>	Only dividends and interest are taxable.
<b>Connecticut</b>	Social Security benefits are subtracted from federal AGI if the filing status is single or married filing separately and federal AGI is less than \$50,000; or married filing jointly, qualifying widow(er) with dependent child, or head of household and federal AGI is less than \$60,000. If federal AGI is greater than the applicable amount for the filing status, a partial subtraction is allowed, based on a calculation that allows up to 50% subtraction of the amount of Social Security benefits includable for federal income tax purposes. Effective 1/1/19, the income levels for subtracting Social Security benefits increases to \$75,000 for single or married individuals filing separately, and \$100,000 for joint filers, qualifying widow(ers), and heads of household.	<b>New Jersey</b>	State computation not based on federal. All Social Security benefits are excluded by statute from gross income.
<b>Delaware</b>	Social Security benefits subtracted from federal AGI.	<b>New Mexico</b>	State computation begins with federal AGI. No subtraction.
<b>District of Columbia</b>	Social Security benefits subtracted from federal AGI.	<b>New York</b>	Social Security benefits subtracted from federal AGI.
<b>Florida</b>	No individual income tax.	<b>North Carolina</b>	Social Security benefits subtracted from federal taxable income.
<b>Georgia</b>	Social Security benefits subtracted from federal AGI.	<b>North Dakota</b>	State computation begins with federal taxable income. No subtraction.
<b>Hawaii</b>	Social Security benefits subtracted from federal AGI.	<b>Ohio</b>	Social Security benefits subtracted from federal AGI.
<b>Idaho</b>	Social Security benefits subtracted from federal AGI.	<b>Oklahoma</b>	Social Security benefits subtracted from federal AGI.
<b>Illinois</b>	Social Security benefits subtracted from federal AGI.	<b>Oregon</b>	Social Security benefits subtracted from federal taxable income.
<b>Indiana</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>Iowa</b>	Social Security benefits subtracted from federal AGI.	<b>Rhode Island</b>	State computation begins with federal taxable income. 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>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 Carolina</b>	Social Security benefits subtracted from federal taxable income.
<b>Kentucky</b>	Social Security benefits subtracted from federal AGI.	<b>South Dakota</b>	No individual income tax.
<b>Louisiana</b>	Social Security benefits subtracted from federal AGI.	<b>Tennessee</b>	Only dividends and interest are taxable.
<b>Maine</b>	Social Security benefits subtracted from federal AGI.	<b>Texas</b>	No individual income tax.
<b>Maryland</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>Massachusetts</b>	Social Security benefits subtracted from federal AGI.	<b>Vermont</b>	State computation begins with federal taxable income. No subtraction.
<b>Michigan</b>	Social Security benefits subtracted from federal AGI.	<b>Virginia</b>	Social Security benefits subtracted from federal AGI.
<b>Minnesota</b>	State computation begins with federal taxable income. As of 2017 a subtraction is allowed based on income and filing status. The maximum amount is \$4,500 for married taxpayers filing jointly with provisional income of \$77,000 or less, \$3,500 for single or head of household taxpayers with provisional income of \$60,200 or less, and \$2,250 for married taxpayers filing separate returns with provisional income of \$38,500 or less. The maximum subtraction is reduced by 20% of provisional income above the stated amounts.	<b>Washington</b>	No individual income tax.
		<b>West Virginia</b>	State computation begins with federal AGI. No subtraction.
		<b>Wisconsin</b>	Social Security benefits subtracted from federal AGI.
		<b>Wyoming</b>	No individual income tax.

Source: 2018 data underlying this graphic are sourced from official state government websites.

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