

State Tax Withholding – Monthly Pension Payments

MACRC PENSION FUND

Important. This chart describes the Pension Fund’s withholding practice from monthly pension payments, based on the state where you live. It does **not** tell you whether you owe state income tax. You may owe state income tax on your pension even if the Pension Fund does not withhold.

Please consult your tax advisor.

Withholding rules are set by each state, not by the Pension Fund.

This page is updated periodically; state rules can change at any time.

STATE	DOES MACRC WITHHOLD STATE TAXES FROM YOUR PENSION?
Alabama	No
Alaska	No
Arizona	No
Arkansas	Yes — unless you opt out
California	Yes — unless you opt out
Colorado	No
Connecticut	Only if you request
Delaware	Yes — unless you opt out
District of Columbia	No
Florida	No
Georgia	Yes — unless you opt out
Hawaii	No (As of 2027: Only if you request)
Idaho	No
Illinois	No
Indiana	Only if you request
Iowa	Yes — unless you qualify for an exemption
Kansas	Yes — unless you opt out
Kentucky	No
Louisiana	No
Maine	Yes — unless you opt out
Maryland	Only if you request
Massachusetts	Yes — unless you opt out
Michigan	Yes — unless you opt out
Minnesota	Yes — unless you opt out
Mississippi	No

STATE	DOES MACRC WITHHOLD STATE TAXES FROM YOUR PENSION?
Missouri	Only if you request
Montana	Only if you request
Nebraska	Yes — unless you opt out
Nevada	No
New Hampshire	No
New Jersey	Only if you request
New Mexico	Only if you request
New York	Only if you request
North Carolina	Yes — unless you opt out
North Dakota	No
Ohio	Only if you request
Oklahoma	Yes — unless you opt out
Oregon	Yes — unless you opt out
Pennsylvania	No
Rhode Island	No
South Carolina	No
South Dakota	No
Tennessee	No
Texas	No
Utah	Only if you request
Vermont	Yes — unless you opt out
Virginia	Yes — unless you opt out
Washington	No
West Virginia	No
Wisconsin	Only if you request
Wyoming	No