Am I Eligible?

Use the below diagrams to determine if you or your spouse are eligible to claim the Pension Exemption and Social Security/Social Security Disability Deduction.

Do you qualify for a public pension exemption?

- Do you receive a public pension? NO
- Is your total Missouri adjusted gross income (excluding taxable social security benefits) less than $100,000 if married filing combined or $85,000 if single, head of household, married filing separate, or qualifying widower?
- YES -> ELIGIBLE
- NO -> If your income exceeds the limit, you may qualify for a partial exemption. (Your exemption is decreased by the amount your income exceeds the limit.) You are allowed 100% of your taxable public pension, not to exceed your maximum social security benefit ($36,876). Does your income exceed the limit by more than your maximum social security benefit? NO -> NOT ELIGIBLE
- YES -> NOT ELIGIBLE

Do you qualify for a private pension exemption?

- Do you receive a private pension? NO
- Is your total Missouri adjusted gross income less than $32,000 if married filing combined; $16,000 if married filing separate; or $25,000 if single, head of household, or qualifying widow(er)?
- YES -> ELIGIBLE
- NO -> If your income exceeds the limit, you may qualify for a partial exemption. (Your exemption is decreased by the amount your income exceeds the limit.) Does your income exceed the limit by more than the amount of your taxable private pension? NO -> NOT ELIGIBLE
- YES -> NOT ELIGIBLE

Do you qualify for a Social Security/Social Security Disability Deduction?

- Do you receive taxable social security/social security disability benefits? NO
- Is your total Missouri adjusted gross income less than $100,000 if married filing combined or $85,000 if single, head of household, married filing separate, or qualifying widower?
- YES -> NOT ELIGIBLE
- NO -> If your income exceeds the limit, you may qualify for a partial exemption. (Your exemption is decreased by the amount your income exceeds the limit.) Does your income exceed the limit by more than your taxable social security/social security disability benefits? NO -> NOT ELIGIBLE
- YES -> NOT ELIGIBLE
- Are you age 62 or older? NO
- Are you disabled? NO
- YES -> ELIGIBLE