

State Info Base
Fringe benefit / Special pay Information

<p>AK</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; only in week(s) received Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

<p>AL</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Not deductible Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; no allocation needed Salary continuation pay with benefits</p> <p>Deductible; no allocation needed Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

<p>AR</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; only in week(s) received Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; only in week(s) received Lump sum pension pay</p> <p>Not deductible Back pay</p> <p>Deductible; only in week(s) received Sick pay</p>
------------------	--	---

**State Info Base
Fringe benefit / Special pay Information**

<p>AZ</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; no allocation needed Lump sum pension pay</p> <p>Deductible; no allocation needed Back pay</p> <p>Deductible; only in week(s) received Sick pay</p>
<p>CA</p>	<p>Not deductible Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Not deductible Allocated severance pay</p> <p>Not deductible Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Not deductible Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>
<p>CO</p>	<p>Deductible; no allocation needed Accrued vacation pay</p> <p>Deductible; no allocation needed Vacation pay while on temporary lay off</p> <p>Deductible; no allocation needed Holiday pay</p> <p>Deductible; no allocation needed Wages in lieu of notice</p> <p>Deductible; no allocation needed Allocated severance pay</p> <p>Deductible; no allocation needed Lump sum severance pay</p> <p>Deductible; no allocation needed Workman's comp/Disability pay</p>	<p>Deductible; no allocation needed Bonus pay</p> <p>Deductible; no allocation needed Salary continuation pay with benefits</p> <p>Deductible; no allocation needed Salary continuation pay without benefits</p> <p>Deductible; no allocation needed Pension pay - employee contributed</p> <p>Deductible; no allocation needed Pension pay - employer contributed</p> <p>Deductible; no allocation needed Lump sum pension pay</p> <p>Deductible; no allocation needed Back pay</p> <p>Deductible; no allocation needed Sick pay</p>

State Info Base
Fringe benefit / Special pay Information

CT	Deductible; if allocated Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; if allocated Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; if allocated Lump sum severance pay Deductible; if allocated Workman's comp/Disability pay	Deductible; only in week(s) received Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Not deductible Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; only in week(s) received Lump sum pension pay Deductible; if allocated Back pay Deductible; only in week(s) received Sick pay
-----------	--	--

DC	Not deductible Accrued vacation pay Deductible; no allocation needed Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; if allocated Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; if allocated Lump sum severance pay Not deductible Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Not deductible Salary continuation pay without benefits Not deductible Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Deductible; if allocated Sick pay
-----------	--	--

DE	Not deductible Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; if allocated Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; if allocated Lump sum severance pay Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Not deductible Sick pay
-----------	--	--

**State Info Base
Fringe benefit / Special pay Information**

FL	Deductible; if allocated Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Not deductible Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Not deductible Salary continuation pay without benefits
	Deductible; no allocation needed Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Deductible; no allocation needed Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Deductible; no allocation needed Lump sum severance pay	Deductible; only in week(s) received Lump sum pension pay
	Deductible; no allocation needed Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

GA	Not deductible Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Deductible; if allocated Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Deductible; if allocated Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Deductible; no allocation needed Lump sum severance pay	Deductible; only in week(s) received Lump sum pension pay
	Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

HI	Deductible; only in week(s) received Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Not deductible Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Not deductible Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Not deductible Lump sum severance pay	Deductible; if allocated Lump sum pension pay
	Not deductible Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

State Info Base
Fringe benefit / Special pay Information

IA	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>
ID	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
IL	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Not deductible Allocated severance pay</p> <p>Not deductible Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>

State Info Base
Fringe benefit / Special pay Information

IN	Deductible; no allocation needed Accrued vacation pay	Not deductible Bonus pay
	Deductible; no allocation needed Vacation pay while on temporary lay off	Deductible; no allocation needed Salary continuation pay with benefits
	Deductible; no allocation needed Holiday pay	Deductible; no allocation needed Salary continuation pay without benefits
	Deductible; no allocation needed Wages in lieu of notice	Deductible; if allocated Pension pay - employee contributed
	Deductible; no allocation needed Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Deductible; no allocation needed Lump sum severance pay	Deductible; if allocated Lump sum pension pay
	Not deductible Workman's comp/Disability pay	Deductible; no allocation needed Back pay
		Deductible; no allocation needed Sick pay

KS	Not deductible Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Not deductible Salary continuation pay without benefits
	Not deductible Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Deductible; if allocated Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Deductible; if allocated Lump sum severance pay	Deductible; only in week(s) received Lump sum pension pay
	Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

KY	Deductible; if allocated Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Deductible; if allocated Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Not deductible Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Not deductible Lump sum severance pay	Deductible; only in week(s) received Lump sum pension pay
	Not deductible Workman's comp/Disability pay	Deductible; no allocation needed Back pay
		Not deductible Sick pay

State Info Base
Fringe benefit / Special pay Information

LA	Deductible; if allocated Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; if allocated Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; if allocated Lump sum severance pay Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Not deductible Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Not deductible Back pay Deductible; if allocated Sick pay
-----------	--	--

MA	Not deductible Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; if allocated Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; if allocated Lump sum severance pay Deductible; no allocation needed Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Not deductible Sick pay
-----------	--	--

MD	Deductible; if allocated Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; if allocated Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; no allocation needed Lump sum severance pay Not deductible Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Not deductible Sick pay
-----------	--	--

**State Info Base
Fringe benefit / Special pay Information**

<p>ME</p>	<p>Deductible; no allocation needed Accrued vacation pay</p> <p>Not deductible Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; only in week(s) received Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; no allocation needed Pension pay - employee contributed</p> <p>Deductible; no allocation needed Pension pay - employer contributed</p> <p>Deductible; only in week(s) received Lump sum pension pay</p> <p>Not deductible Back pay</p> <p>Deductible; only in week(s) received Sick pay</p>
------------------	--	---

<p>MI</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

<p>MN</p>	<p>Not deductible Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

State Info Base
Fringe benefit / Special pay Information

MO	<p>Deductible; only in week(s) received Accrued vacation pay</p> <p>Deductible; only in week(s) received Vacation pay while on temporary lay off</p> <p>Deductible; only in week(s) received Holiday pay</p> <p>Deductible; only in week(s) received Wages in lieu of notice</p> <p>Not deductible Allocated severance pay</p> <p>Not deductible Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
MS	<p>Not deductible Accrued vacation pay</p> <p>Not deductible Vacation pay while on temporary lay off</p> <p>Not deductible Holiday pay</p> <p>Not deductible Wages in lieu of notice</p> <p>Not deductible Allocated severance pay</p> <p>Not deductible Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; no allocation needed Salary continuation pay with benefits</p> <p>Deductible; no allocation needed Salary continuation pay without benefits</p> <p>Deductible; no allocation needed Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; only in week(s) received Lump sum pension pay</p> <p>Deductible; no allocation needed Back pay</p> <p>Deductible; if allocated Sick pay</p>
MT	<p>Not deductible Accrued vacation pay</p> <p>Not deductible Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>

**State Info Base
Fringe benefit / Special pay Information**

<p>NC Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; no allocation needed Allocated severance pay</p> <p>Deductible; no allocation needed Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; only in week(s) received Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
<p>ND Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Not deductible Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>
<p>NE Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; no allocation needed Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>

**State Info Base
Fringe benefit / Special pay Information**

NH	Deductible; if allocated Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Deductible; if allocated Wages in lieu of notice	Deductible; if allocated Pension pay - employee contributed
	Deductible; if allocated Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Deductible; if allocated Lump sum severance pay	Deductible; if allocated Lump sum pension pay
	Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

NJ	Not deductible Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Deductible; if allocated Wages in lieu of notice	Deductible; if allocated Pension pay - employee contributed
	Not deductible Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Not deductible Lump sum severance pay	Deductible; no allocation needed Lump sum pension pay
	Not deductible Workman's comp/Disability pay	Deductible; if allocated Back pay
		Not deductible Sick pay

NM	Not deductible Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Not deductible Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Not deductible Salary continuation pay without benefits
	Deductible; if allocated Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Not deductible Allocated severance pay	Deductible; no allocation needed Pension pay - employer contributed
	Not deductible Lump sum severance pay	Deductible; no allocation needed Lump sum pension pay
	Not deductible Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

**State Info Base
Fringe benefit / Special pay Information**

<p>NV Deductible; no allocation needed Accrued vacation pay</p> <p>Deductible; no allocation needed Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
--	---

<p>NY Not deductible Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; no allocation needed Allocated severance pay</p> <p>Deductible; no allocation needed Lump sum severance pay</p> <p>Deductible; no allocation needed Workman's comp/Disability pay</p>	<p>Not deductible Bonus pay</p> <p>Deductible; no allocation needed Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; no allocation needed Pension pay - employer contributed</p> <p>Deductible; no allocation needed Lump sum pension pay</p> <p>Deductible; no allocation needed Back pay</p> <p>Deductible; if allocated Sick pay</p>
--	---

<p>OH Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; no allocation needed Pension pay - employer contributed</p> <p>Not deductible Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
--	---

State Info Base
Fringe benefit / Special pay Information

OK	Deductible; if allocated Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Deductible; only in week(s) received Wages in lieu of notice Deductible; if allocated Allocated severance pay Deductible; only in week(s) received Lump sum severance pay Not deductible Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Not deductible Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; only in week(s) received Lump sum pension pay Deductible; if allocated Back pay Deductible; if allocated Sick pay
-----------	--	--

OR	Not deductible Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Not deductible Wages in lieu of notice Not deductible Allocated severance pay Not deductible Lump sum severance pay Not deductible Workman's comp/Disability pay	Deductible; only in week(s) received Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; only in week(s) received Back pay Deductible; if allocated Sick pay
-----------	--	--

PA	Not deductible Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Not deductible Wages in lieu of notice Deductible; no allocation needed Allocated severance pay Deductible; no allocation needed Lump sum severance pay Not deductible Workman's comp/Disability pay	Deductible; if allocated Bonus pay Not deductible Salary continuation pay with benefits Not deductible Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Deductible; if allocated Sick pay
-----------	--	--

State Info Base
Fringe benefit / Special pay Information

PR	Deductible; if allocated Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Not deductible Wages in lieu of notice Not deductible Allocated severance pay Not deductible Lump sum severance pay Deductible; no allocation needed Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Not deductible Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Not deductible Sick pay
-----------	--	--

RI	Not deductible Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Not deductible Holiday pay Not deductible Wages in lieu of notice Deductible; no allocation needed Allocated severance pay Deductible; no allocation needed Lump sum severance pay Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Bonus pay Deductible; if allocated Salary continuation pay with benefits Deductible; if allocated Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Not deductible Back pay Deductible; if allocated Sick pay
-----------	--	--

SC	Not deductible Accrued vacation pay Deductible; if allocated Vacation pay while on temporary lay off Deductible; if allocated Holiday pay Not deductible Wages in lieu of notice Not deductible Allocated severance pay Not deductible Lump sum severance pay Not deductible Workman's comp/Disability pay	Deductible; if allocated Bonus pay Not deductible Salary continuation pay with benefits Not deductible Salary continuation pay without benefits Deductible; if allocated Pension pay - employee contributed Deductible; if allocated Pension pay - employer contributed Deductible; if allocated Lump sum pension pay Deductible; if allocated Back pay Not deductible Sick pay
-----------	--	--

**State Info Base
Fringe benefit / Special pay Information**

<p>SD</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>
<p>TN</p>	<p>Not deductible Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; no allocation needed Allocated severance pay</p> <p>Deductible; no allocation needed Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>
<p>TX</p>	<p>Not deductible Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; no allocation needed Allocated severance pay</p> <p>Deductible; no allocation needed Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Not deductible Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Not deductible Sick pay</p>

State Info Base
Fringe benefit / Special pay Information

<p>UT</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; only in week(s) received Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
<p>VA</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; only in week(s) received Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Deductible; no allocation needed Pension pay - employee contributed</p> <p>Deductible; no allocation needed Pension pay - employer contributed</p> <p>Deductible; only in week(s) received Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
<p>VI</p>	<p>Unknown at this time Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Unknown at this time Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; only in week(s) received Lump sum severance pay</p> <p>Not deductible Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Deductible; if allocated Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>

State Info Base
Fringe benefit / Special pay Information

<p>VT</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Not deductible Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Not deductible Salary continuation pay with benefits</p> <p>Not deductible Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Not deductible Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

<p>WA</p>	<p>Not deductible Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Not deductible Allocated severance pay</p> <p>Not deductible Lump sum severance pay</p> <p>Deductible; if allocated Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; if allocated Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

<p>WI</p>	<p>Deductible; if allocated Accrued vacation pay</p> <p>Deductible; if allocated Vacation pay while on temporary lay off</p> <p>Deductible; if allocated Holiday pay</p> <p>Deductible; if allocated Wages in lieu of notice</p> <p>Deductible; if allocated Allocated severance pay</p> <p>Deductible; if allocated Lump sum severance pay</p> <p>Deductible; no allocation needed Workman's comp/Disability pay</p>	<p>Deductible; if allocated Bonus pay</p> <p>Deductible; if allocated Salary continuation pay with benefits</p> <p>Deductible; if allocated Salary continuation pay without benefits</p> <p>Not deductible Pension pay - employee contributed</p> <p>Deductible; no allocation needed Pension pay - employer contributed</p> <p>Deductible; if allocated Lump sum pension pay</p> <p>Deductible; if allocated Back pay</p> <p>Deductible; if allocated Sick pay</p>
------------------	--	---

**State Info Base
Fringe benefit / Special pay Information**

WV	Not deductible Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Deductible; if allocated Wages in lieu of notice	Deductible; if allocated Pension pay - employee contributed
	Not deductible Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Not deductible Lump sum severance pay	Deductible; only in week(s) received Lump sum pension pay
	Deductible; if allocated Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay

WY	Deductible; if allocated Accrued vacation pay	Deductible; if allocated Bonus pay
	Deductible; if allocated Vacation pay while on temporary lay off	Deductible; if allocated Salary continuation pay with benefits
	Deductible; if allocated Holiday pay	Deductible; if allocated Salary continuation pay without benefits
	Deductible; only in week(s) received Wages in lieu of notice	Not deductible Pension pay - employee contributed
	Deductible; only in week(s) received Allocated severance pay	Deductible; if allocated Pension pay - employer contributed
	Deductible; only in week(s) received Lump sum severance pay	Deductible; if allocated Lump sum pension pay
	Not deductible Workman's comp/Disability pay	Deductible; if allocated Back pay
		Deductible; if allocated Sick pay