

**Revenue and Fiscal Affairs Exhibit  
Tax Expenditures for Retirement & Disability**

**Monday, April 11, 2016**

<b>Exemption Name</b>	<b>Statutory Citation</b>	<b>Type</b>	<b>Tax</b>	<b>TEB number</b>
\$6,000 Annual Retirement Income	R.S. 47:44.1(A)	Exemption	Individual Income	3
Disability Income	R.S. 47:44.1(B)	Exemption	Individual Income	4
State Employees, Teachers, and Other Retirement Benefit	Various provisions in Title 11	Exemption	Individual Income	5
Federal Retirement Benefits	R.S. 47:44.2, Davis v. Michigan Dept. of Treasury, 489 US 803 (1989)	Exemption	Individual Income	6
Social Security Benefits	R.S. 47:44.2	Exemption	Individual Income	7
Certain Disabilities	R.S. 47:297(A)	Credit	Individual Income	29