Fiscal impact reports (FIRs) are prepared by the Legislative Finance Committee (LFC) for standing finance committees of the NM Legislature. The LFC does not assume responsibility for the accuracy of these reports if they are used for other purposes.

Current FIRs (in HTML & Adobe PDF formats) are available on the NM Legislative Website (legis.state.nm.us). Adobe PDF versions include all attachments, whereas HTML versions may not. Previously issued FIRs and attachments may also be obtained from the LFC in Suite 101 of the State Capitol Building North.

FISCAL IMPACT REPORT

SPONSOR	Ron	nero	DATE TYPED	1/30/2004	HB	
SHORT TITI	LE	Military Retirement	Pay Income Tax Dec	duction	SB	159
				ANAI	AYST	Taylor

<u>REVENUE</u>

Estimated Revenue		Subsequent	Recurring	Fund	
FY04	FY05	Years Impact	or Non-Rec	Affected	
(500.0)	(2,000.0)	(2,000.0)	Recurring	General Fund	

(Parenthesis () Indicate Revenue Decreases)

SOURCES OF INFORMATION LFC Files

<u>Responses Received From</u> Taxation and Revenue Department

SUMMARY

Senate Bill 159 exempts U.S. military retirement pay of up to \$3 thousand from New Mexico income taxes. The exemption is also provided to surviving spouses.

The bill is applicable beginning January 1, 2004.

FISCAL IMPLICATIONS

TRD estimates this would decrease General Fund revenues by about \$2 million on a full year basis. The estimate assumes 21 thousand military retirees with an average military retirement of \$17 thousand. It also assumes the average effective income tax rate is 3.2 percent. Multiplying 21 thousand benefiting taxpayers by \$3 thousand by 3.2 percent yields an impact of just over \$2 million. (TRD's analysis included tables reporting the number of military retirees and average retirement pay by state. These are attached at the end of the FIR.)

The FY04 impact reflects payments for the first half of the year, which is 25 percent of the full year impact.

ADMINISTRATIVE IMPLICATIONS

TRD reports modest administrative impacts that can be handled with existing resources.

OTHER SUBSTANTIVE ISSUES

TRD submitted the following issues:

- 1. Individuals with incomes and other circumstances similar to people receiving the proposed exemption are likely to view it as unfair, especially when they compete with the retirees for jobs, and when the retirees are individuals with relatively high incomes. According to information the "military com" website (http://usmilitary.about.com/) military retirement pay can be over \$9,000 monthly for high-ranking officers retiring in 2004.
- 2. By limiting the exemption to New Mexico residents, it is possible that the statute could be seen as discriminatory to non-resident veterans who are required to file New Mexico return, e.g., veterans with rental income in the state. Currently, all non-residents are entitled to allocate their retirement income to their state of residence; see, 4 USCA Section 114. Exempting a portion of the resident's retirement income, however may provide a slight tax advantage over a non-resident who is required to allocate, because the exemption may result in a lower effective tax rate under New Mexico's graduated tax system.

BT/dm:yr

Illustration: Number of Retirees and Total Military Pay by State

Retirees By State*					
State	Army	Navy	Marine Corps	Air Force	Total DoD
Alabama	25,033	6,691	1,623	15,371	48,718
Alaska	2,761	652	133	4,302	7,848
Arizona	13,828	7,888	3,008	23,480	48,204
Arkansas	8,108	4,644	969	10,722	24,443
California	34,713	83,245	18,396	61,339	197,693
Colorado	16,586	5,299	1,299	21,640	44,824
Connecticut	3,006	4,986	584	2,166	10,742
Delaware	1,592	897	207	4,052	6,748
Dist. of Columbia	1,756	627	139	1,033	3,555
Florida	44,392	58,862	7,851	67,465	178,570
Georgia	40,385	11,109	3,421	21,094	76,009
Guam, MI	614	783	76	482	1,955
Hawaii	5,558	3,965	979	3,654	14,156
Idaho	2,554	2,511	480	4,802	10,347
Illinois	10,283	8,012	1,848	12,079	32,222
Indiana	8,947	4,421	1,377	6,396	21,141
lowa	3,736	2,528	584	3,026	9,874
Kansas	9,014	2,943	788	6,446	19,191
Kentucky	14,033	3,442	944	4,959	23,378
Louisiana	9,531	4,921	1,337	11,159	26,948
Maine	2,898	4,004	511	3,681	11,094
Maryland	16,835	12,810	2.063	12,322	44.030
Massachusetts	7,406	5,798	1,314	6,412	20,930
Michigan	9,336	6,266	1,562	8.077	25,241
Minnesota	5,515	3,907	832	4,854	15,108
Mississippi	7,344	5,708	921	10,227	24,200
Missouri	13,078	6,850	2,078	11,222	33,228
Montana	1.911	1.516	360	3,223	7,010
Nebraska	2,336	1,798	340	7,886	12,360
Nevada	4,808	5,669	1,449	12,816	24,742
New Hampshire	2,828	2,087	436	4,037	9,388
New Jersey	10,028	5,386	1,226	5,423	22,063
New Mexico	5,516	2,928	723	11,144	20,311
New York	14,443	8,307	2,319	10,536	35,605
North Carolina	30,979	11,599	10,214	17,671	70,463
North Dakota	960	436	66	2,239	3,701
Ohio	12,226	8,036	2,348	17,921	40,531
Oklahoma	13,229	4,494	1,134	14,149	33,006
Oregon	5,883	6,759	1,358	6,689	20,689
Pennsylvania	18,018	11,686	3,251	12,148	45,103
Puerto Rico	7,539	415	131	942	9,027
Rhode Island	1,406	3,177	246	932	5,761
South Carolina	17,707	12,548	2,858	16,248	49,361
South Dakota	1,513	792	2,858	2,978	5,415
Tennessee	18,744	9,979	2,374	12,254	43,351
Texas	65,305	23,760	6,258	77,830	173,153
	0.004	1.005	101		44.400
Utah Vermont	3,321 1,424	1,805 679	431 142	5,875 1,027	11,432 3,272
	39,097		7,841		
Virginia Virgin Islands	183	47,543 49	7,041	25,641 44	120,122 282
-					
Washington West Virginia	22,706	21,840	2,252	20,481	67,279
West Virginia	3,889	2,208	684	2,889	9,670 16,474
Wisconsin	6,580	4,025	963	4,906	16,474
Wyoming Other	985	715	135	2,309	4,144
Other	10,486	5,553	883	8,707	25,629
Total	642,892	469,558	105,884	651,407	1,869,741
*As of September 30, 199	5				

Retired Military Monthly Pay** By State (In Thousands)

State Army Navy Marine Corps Air Force TotlobD Alabama 3,088 765 122 5,273 9,248 Arizona 19,140 10,203 4,226 35,871 69,441 Arkansas 9,159 5,575 1,147 14,220 30,101 California 43,382 113,119 27,044 93,177 276,722 Colorado 23,403 7,167 1,715 37,311 69,596 Connecticut 3,136 6,609 517 2,604 4,357 Florida 44,392 58,862 7,851 67,465 263,126 Georgia 40,385 11,109 3,421 2,1094 10,102 Guam, MI 614 783 76 482 2,329 Hawaii 5,554 3,065 979 3,654 20,332 Idaho 2,254 2,511 440 4,020 13,541 Imidiana 8,947 4,421 1,337	Retired Military Monthly Pay** By State (In Thousands)							
Alaska 3.088 765 122 5.273 9.248 Arizona 19.140 10.203 4.226 36.871 69.441 Arkansas 9.159 5.575 1.147 14.220 30.101 California 43.382 113.119 27.044 93.177 226.543 8.513 Delaware 1.839 1.037 232 5.403 8.513 Delaware 1.839 1.037 76 4.82 2.329 Hawaii 5.558 3.965 9.79 3.654 20.332 Idaho 2.554 2.511 4.80 4.002 10.333 Kentucky 14.033 3.442 944 4.959 2.7.745 Louisiana 9.531 4.921 1.337	State	Army	Navy	Marine Corps	Air Force	Total DoD		
Arizona 19,140 10,203 4,226 35,671 69,441 Arkansas 9,159 5,575 1,147 14,220 30,101 California 43,382 113,119 27,044 93,177 276,722 Colorado 23,403 7,167 1,715 37,311 69,596 Connecticut 3,136 6,609 517 2,680 12,941 Delaware 1,839 1,037 232 5,403 8,513 Dist. of Columbia 2,100 899 13 1,220 4,357 Florida 44,392 58,862 7,851 67,465 20,332 Idabo 2,554 2,511 480 4,802 13,641 Illinois 10,283 8,012 1,848 12,079 39,076 Indiana 8,947 4,421 1,377 6,396 23,671 Iowa 3,736 2,262 584 3,026 13,341 Louisiana 9,531 4,9421 1,377		,	,	,				
Arkansas 9,159 5,575 1,147 14,220 30,101 California 43,382 113,119 27,044 93,177 276,722 Colorado 23,403 7,167 1,715 37,311 69,596 Connecticut 3,136 6,009 517 2,680 12,941 Delavare 1,339 1,037 232 5,403 8,513 Dist. of Columbia 2,100 899 138 1,220 4,352 Georgia 40,385 11,109 3,421 21,094 101,102 Guan, MI 614 783 76 442 2,329 Hawaii 5,558 3,965 979 3,654 20,321 Ilinois 10,283 8,012 1,848 12,079 39,076 Indiana 8,947 4,421 1,377 6,396 22,671 Icwa 3,736 2,528 584 3,026 10,333 Kentucky 14,033 3,442 944 4					-			
California 43.382 113.119 27.044 93.177 276.722 Colorado 23.403 7.167 1.715 37.311 69.596 Connecticut 3.136 6.009 517 2.680 12.941 Delaware 1.839 1.037 232 5.403 8.513 Dist. of Columbia 2.100 899 138 1.220 4.357 Florida 44.392 58.662 7.851 67.465 2.633.26 Georgia 40.385 11.109 3.421 21.094 101.102 Guam, MI 614 783 76 4.822 3.324 Idaho 2.554 2.561 4.80 4.802 13.541 Illniois 10.283 8.012 1.848 12.079 39.076 Iowa 3.736 2.528 584 3.026 10.333 Kansas 9.014 2.943 7.86 6.446 25.013 Kansas 9.036 6.266 1.562 <t< td=""><td></td><td></td><td>,</td><td>,</td><td></td><td></td></t<>			,	,				
Colorado 23,403 7,167 1,715 37,311 69,586 Connecticut 3,136 6,609 517 2,680 12,941 Delaware 1,839 1,037 232 5,403 8,513 Dist. of Columbia 2,100 899 138 1,220 4,385 Florida 44,392 58,862 7,851 67,465 263,126 Georgia 40,385 11,109 3,421 21,094 101,102 Guan, MI 614 783 76 482 2,329 Hawaii 5,558 3,965 979 3,654 20,322 Idaho 2,554 2,561 480 4,802 13,541 Illinois 10,283 8,012 1,347 6,396 20,671 Iowa 3,736 2,528 564 3,026 10,393 Kentucky 14,033 3,442 944 4,959 27,745 Louisiana 9,531 4,921 1,337 1,1563 <td>Arkansas</td> <td></td> <td>,</td> <td>,</td> <td>14,220</td> <td>30,101</td>	Arkansas		,	,	14,220	30,101		
Connecticut 3.136 6.609 517 2.680 12.941 Dist. of Columbia 2.100 899 138 1.220 4.357 Florida 44.392 58.862 7.851 67.465 263.126 Georgia 40.385 11.109 3.421 21.094 101.102 Guam, MI 614 783 76 482 2.329 Idaho 2.554 2.511 480 4.802 13.541 Illinois 10.283 8.012 1.448 12.079 39.076 Indiana 8.947 4.421 1.377 6.396 23.671 Iowa 3.736 2.528 564 3.026 10.333 Kantas 9.014 2.943 788 6.446 25.013 Kentucky 14.033 3.442 944 4.959 27.745 Louisiana 9.531 4.921 1.337 11.159 33.481 Maine 2.898 4.004 511 3.662	California	43,382	113,119		93,177	276,722		
Delaware 1839 1.037 232 5.403 8.513 Dist. of Columbia 2.100 899 138 1.220 4.357 Florida 44.392 58,862 7,851 67,465 263,126 Georgia 40.385 11,109 3.421 21,094 101,102 Guam, MI 614 783 76 482 2.329 Hawaii 5.558 3.965 979 3.654 20,332 Idaho 2.554 2.551 4.80 4.802 13.541 Illinois 10,283 8,012 1,848 12.079 39.076 Indiana 8.947 4.421 1,377 6.366 23.671 Iowa 3.736 2.525 584 3.026 0.333 Kentucky 14,033 3.442 944 4.959 27.745 Louisiana 9.531 4.921 1.337 11.159 33.481 Maryiand 16.835 12.816 2.065 2.072	Colorado	23,403	7,167	1,715	37,311	69,596		
Dist. of Columbia 2,100 199 138 1,220 4,337 Florida 44,392 58,862 7,851 67,465 263,126 Georgia 40,385 11,109 3,421 21,094 101,102 Guam, MI 614 783 76 482 2,329 Idaho 2,554 2,511 480 4,802 13,541 Illinois 10,283 8,012 1,848 12,079 39,076 Indiana 8,947 4,421 1,377 6,396 23,671 Iowa 3,736 2,528 584 3,026 10,333 Kansas 9,014 2,943 788 6,446 25,013 Kansas 9,014 2,943 784 6,446 26,013 Maine 2,898 4,004 511 3,681 13,360 Marjand 16,835 12,810 2,063 12,322 64,021 Massachusetts 7,406 5,798 1,314 6,412	Connecticut	3,136	6,609	517	2,680	12,941		
Florida 44,392 58,862 7,851 67,465 283,126 Georgia 40,385 11,109 3,421 21,094 101,102 Guarn, MI 614 783 76 482 2,332 Hawaii 5,558 3,965 979 3,654 20,332 Idaho 2,554 2,651 480 4,802 13,541 Illinois 10,283 8,012 1,848 12,079 39,076 Indiana 8,947 4,421 1,377 6,396 23,671 Iowa 3,736 2,528 584 3,026 10,393 Kentucky 14,033 3,442 944 4,959 2,7745 Louisiana 9,531 4,921 1,337 11,159 33,481 Marka 6,400 5,151 3,907 832 4,854 16,238 Michigan 9,336 6,266 1,562 8,077 29,469 Mississippi 7,344 5,708 921	Delaware	1,839	1,037	232	5,403	8,513		
Georgia40,38511,1093,42121,094101,102Guam, MI614783764822,329Idaho2,5542,5114804,80213,541Illinois10,2838,0121,84812,07939,076Indiana8,9474,4211,3776,33623,671Iowa3,7362,5285843,02610,393Kansas9,0142,9437886,44625,013Kentucky14,0333,4429444,95927,745Louisiana9,5314,9211,33711,15933,481Maine2,8984,0045113,68113,360Maryland16,83512,8102,06312,32264,021Missachusetts7,4065,7981,3146,41222,815Minnesota5,5153,9078324,85416,228Mississippi7,3445,70892110,22729,469Mississippi7,3445,70892110,22729,469New Jarsev10,0285,3861,2266,4234,918New Hampshire2,8282,0874364,03712,786New Mexico5,5162,92872311,14429,861New Mexico5,5162,92872311,14429,861New Mexico5,5162,92872311,14429,861New Mexico7,5394,151319426,544Nor	Dist. of Columbia	2,100	899	138	1,220	4,357		
Georgia40,38511,1093,42121,094101,102Guam, MI614783764822,329Idaho2,5542,5114804,80213,541Illinois10,2838,0121,84812,07939,076Indiana8,9474,4211,3776,33623,671Iowa3,7362,5285843,02610,393Kansas9,0142,9437886,44625,013Kentucky14,0333,4429444,95927,745Louisiana9,5314,9211,33711,15933,481Maine2,8984,0045113,68113,360Maryland16,83512,8102,06312,32264,021Missachusetts7,4065,7981,3146,41222,815Minnesota5,5153,9078324,85416,228Mississippi7,3445,70892110,22729,469Mississippi7,3445,70892110,22729,469New Jarsev10,0285,3861,2266,4234,918New Hampshire2,8282,0874364,03712,786New Mexico5,5162,92872311,14429,861New Mexico5,5162,92872311,14429,861New Mexico5,5162,92872311,14429,861New Mexico7,5394,151319426,544Nor				7.851	-			
Guan, MI 614 763 76 482 2.329 Hawaii 5,558 3,965 979 3,654 20,332 Idaho 2,554 2,511 480 4,802 13,541 Illinois 10,283 8,012 1,848 12,079 39,076 Iowa 3,736 2,528 584 3,026 10,393 Kansas 9,014 2,943 788 6,446 25,013 Kentucky 14,033 3,442 944 4,959 2,7745 Louisiana 9,531 4,921 1,337 11,159 33,481 Maine 2,888 4,004 511 3,681 13,360 Maryland 16,835 12,810 2,063 12,322 64,021 Massachusetts 7,406 5,798 1,314 6,412 2,2815 Mississippi 7,344 5,708 921 10,227 29,469 Montana 1,911 1,516 360 3,223 <	Georgia	40,385	11,109	3,421		101,102		
Hawaii5583,9659793,65420,332Idaho2,5542,5114804,80213,541Illinois10,2838,0121,84812,07939,076Indiana8,9474,4211,3776,39623,671Iowa3,7362,5285543,02610,393Kansas9,0142,9437886,44625,013Kentucky14,0333,4429444,95927,745Louisiana9,5314,9211,33711,15933,481Maryland16,83512,8102,06312,32264,021Massachusetts7,4065,7981,3146,41222,815Minnesota5,5153,9078324,85416,228Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759New Jarsky10,0285,3861,2265,42324,918New Jarsey10,0285,3861,2265,42324,918New Maroshire2,8282,0874364,03712,786New Jarsey10,0285,3861,2265,42324,918New Marco5,5162,92872311,14429,861New Jersey10,0285,3861,2265,42324,918New Marco5,5162,92872311,72147,61North Carolina13,0294,1341,13414,14940,263 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Idaho 2,554 2,511 480 4,802 13,541 Illinois 10,283 8,012 1,848 12,079 39,076 Iova 3,736 2,528 584 30,226 10,393 Kansas 9,014 2,943 788 6,446 25,013 Kentucky 14,033 3,442 944 4,959 27,745 Louisiana 9,531 4,921 1,337 11,159 33,481 Maine 2,898 4,004 511 3,661 13,360 Maryland 16,835 12,810 2,063 12,322 64,021 Mississippi 7,306 6,266 1,562 8,077 26,787 Minnesota 5,515 3,907 832 4,854 16,236 Mississippi 7,344 5,708 921 10,227 29,469 Missouri 13,078 6,850 2,078 11,222 40,180 Montana 1,911 1,516 360 32,223								
Illinois10,2838,0121,84812,07939,076Indiana8,9474,4211,3776,39623,671Iowa3,7362,5285843,02610,393Kansas9,0142,9437886,44625,013Kentucky14,0333,4429444,95927,745Louisiana9,5314,9211,33711,15933,441Maine2,8984,0045113,68113,360Maryland16,85512,8102,06312,32264,021Massachusetts7,4065,7981,3146,41222,815Minnesota5,5153,9078324,85416,238Mississippi7,3445,70892110,22729,469Mississippi7,3445,70892110,22729,469Mississippi7,3445,70892110,22729,469Neoraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Harpshire2,8282,0874334,03712,786New Mexico5,5162,92872311,14429,861New Mexico5,5162,92872311,14429,861New Mork14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212Ohio12,2268,0362,34817,92147,83								
Indiana 8,947 4,421 1,377 6,396 23,671 Iowa 3,736 2,528 584 3,026 10,393 Kansas 9,014 2,943 788 6,446 25,013 Kentucky 14,033 3,442 944 4,959 27,745 Louisiana 9,531 4,921 1,337 11,159 33,481 Maine 2,898 4,004 511 3,681 13,360 Massachusetts 7,406 5,798 1,314 6,412 2,2815 Michigan 9,336 6,266 1,562 8,077 26,787 Minesota 5,515 3,907 832 4,854 16,228 Mississippi 7,344 5,708 921 10,227 29,469 Mississippi 7,345 340 7,886 16,926 Netraska 2,336 1,798 340 7,886 16,926 New Haxico 5,516 2,928 723 11,144 29,861			,					
lowa 3.736 2.528 584 3.026 10.393 Kansas 9.014 2.943 788 6.446 25.013 Kentucky 14,033 3.442 944 4.959 27.745 Louisiana 9.531 4.921 1.337 11.159 33.481 Maine 2.898 4.004 511 3.681 13.360 Maryland 16.835 12.810 2.063 12.322 64.021 Massachusetts 7.406 5.798 1.314 6.412 22.815 Michigan 9.336 6.266 1.562 8.077 26.787 Minnesota 5.515 3.907 832 4.854 16.238 Missouri 13.078 6.850 2.078 11.222 40.180 Montana 1.911 1.516 360 3.223 8.759 Nebraska 2.336 1.798 340 7.786 16.926 New Mexico 5.516 2.928 723 1			-					
Kansas9,0142,9437886,44625,013Kentucky14,0333,4429444,95927,745Louisiana9,5314,9211,33711,15933,481Maine2,8984,0045113,68113,360Maryland16,83512,8102,06312,32264,021Massachusetts7,4065,7981,3146,41222,815Michigan9,3366,2661,5628,07726,787Minnesota5,5153,9078324,85416,238Missisippi7,3445,70892110,22729,469Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926New Jarsky2,8282,0874364,03712,786New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New York14,4438,3072,31910,53635,069North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Okiahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869<								
Kentucky14,0333,4429444,95927,745Louisiana9,5314,9211,33711,15933,481Maine2,8984,0045113,68113,360Maryland16,83512,8102,06312,32264,021Massachusetts7,4065,7981,3146,41222,815Michigan9,3366,2661,5628,07726,787Minnesota5,5153,9078324,85416,238Mississippi7,3445,70892110,22729,469Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New Mexico5,5162,92872311,14429,861North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,148								
Louisiana 9,531 4,921 1,337 11,159 33,481 Maine 2,898 4,004 511 3,681 13,360 Maryland 16,835 12,810 2,063 12,322 64,021 Massachusetts 7,406 5,798 1,314 6,412 22,815 Michigan 9,336 6,266 1,562 8,077 26,787 Minnesota 5,515 3,907 832 4,854 16,238 Mississippi 7,344 5,708 921 10,227 29,469 Missouri 13,078 6,850 2,078 11,222 40,180 Montana 1,911 1,516 360 3,223 8,759 Nebraska 2,336 1,798 340 7,886 16,926 New dat 4,808 5,669 1,449 12,816 35,100 New Mexico 5,516 2,928 723 11,144 29,661 New Mexico 5,516 2,929 1,214		,	,					
Maine2.8984.0045113.68113.360Maryland16.83512.8102.06312.32264.021Massachusetts7.4065.7981.3146.41222.815Michigan9.3366.2661.5628.07726.787Minnesota5.5153.9078324.85416.238Mississippi7.3445.70892110.22729.469Missouri13.0786.8502.07811.22240.180Montana1.9111.5163603.2238.759Nebraska2.3361.7983407.88616.926New data4.8085.6691.44912.81635.100New Hampshire2.8282.0874.364.03712.786New Jersey10.0285.3861.2265.42324.918New York14.4438.3072.31910.53635.069North Carolina30.97911.59910.21417.67194.212Ohio12.2268.0362.34817.92147.831Oklahoma13.2294.4941.13441.44940.263Oregon5.836.7591.3586.68925.538Pennsylvania18.01811.6863.25112.14852.869Puerto Rico7.5394.151319426.544Rhode Island1.4063.1772469327.477South Carolina17.70712.5482.65816.								
Maryland 16,835 12,810 2,063 12,322 64,021 Massachusetts 7,406 5,798 1,314 6,412 22,815 Minchigan 9,336 6,266 1,562 8,077 26,787 Minnesota 5,515 3,907 832 4,854 16,238 Mississispipi 7,344 5,708 921 10,227 29,469 Missouri 13,078 6,850 2,078 11,222 40,180 Montana 1,911 1,516 360 3,223 8,759 Nevada 4,808 5,669 1,449 12,816 35,100 New Hampshire 2,828 2,087 436 4,037 12,786 New Mexico 5,516 2,928 723 11,144 29,861 New Mexico 5,516 2,928 723 11,144 29,861 New Mexico 5,516 2,928 723 11,144 29,861 New Mexico 5,516 2,928 			,	,				
Massachusetts7,4065,7981,3146,41222,815Michigan9,3366,2661,5628,07726,787Minnesota5,5153,9078324,85416,238Mississippi7,3445,70892110,22729,469Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,689Pueto Rico7,5394151319426,544South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,254								
Michigan9,3366,2661,5628,07726,787Minnesota5,5153,9078324,85416,238Mississippi7,3445,70892110,22729,469Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Carolina1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,					-	,		
Minnesota5,5153,9078324,85416,238Mississispipi7,3445,70892110,22729,469Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,83024			-,					
Mississippi7,3445,70892110,22729,469Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,2587,830 <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td>			-		-			
Missouri13,0786,8502,07811,22240,180Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Pueto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515		,	,			,		
Montana1,9111,5163603,2238,759Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>			-					
Nebraska2,3361,7983407,88616,926Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virgin Islands18349644372Washington22,70621,8402,25220,48192,777 <t< td=""><td></td><td></td><td>,</td><td>,</td><td></td><td>,</td></t<>			,	,		,		
Nevada4,8085,6691,44912,81635,100New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,64121,527Virginia3,8892,2086842,88910								
New Hampshire2,8282,0874364,03712,786New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88			,					
New Jersey10,0285,3861,2265,42324,918New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910								
New Mexico5,5162,92872311,14429,861New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,2587,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141<			,			,		
New York14,4438,3072,31910,53635,069North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283 <td>,</td> <td></td> <td>-</td> <td></td> <td></td> <td></td>	,		-					
North Carolina30,97911,59910,21417,67194,212North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194<		•			•			
North Dakota960436662,2394,127Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5504,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Ohio12,2268,0362,34817,92147,831Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virginia39,09747,5437,84125,641215,527Virginia38,892,2086842,88910,379Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320 </td <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td>				,				
Oklahoma13,2294,4941,13414,14940,263Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,0086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
Oregon5,8836,7591,3586,68925,538Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands183496444372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320		,	,	,				
Pennsylvania18,01811,6863,25112,14852,869Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777Weis Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320	-							
Puerto Rico7,5394151319426,544Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320	-							
Rhode Island1,4063,1772469327,477South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
South Carolina17,70712,5482,85816,24866,821South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
South Dakota1,5137921322,9786,571Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320		,						
Tennessee18,7449,9792,37412,25454,733Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320			,					
Texas65,30523,7606,25877,830249,520Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
Utah3,3211,8054315,87515,588Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320			-		-			
Vermont1,4246791421,0273,784Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320		,				,		
Virginia39,09747,5437,84125,641215,527Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320						,		
Virgin Islands18349644372Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
Washington22,70621,8402,25220,48192,777West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320			-	,	-			
West Virginia3,8892,2086842,88910,379Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
Wisconsin6,5804,0259634,90617,141Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320								
Wyoming9857151352,3095,283Other10,4865,5538838,70736,194Total642,892469,558105,884651,4072,535,320	U							
Other 10,486 5,553 883 8,707 36,194 Total 642,892 469,558 105,884 651,407 2,535,320					-			
Total 642,892 469,558 105,884 651,407 2,535,320	, ,				-			

Source: http://www.military.com/Resources/ResourceFileView?file=retirees_stats.htm#Monthly

BT/sec