

HSA Taxes:

While health savings accounts (HSAs) were created by the federal government, states can choose to follow the federal tax treatment guidelines or establish their own.

Eligible HSA contributions are not taxed by these states

Arizona	Iowa	Missouri	Pennsylvania
Arkansas	Kansas	Montana	Rhode Island
Colorado	Kentucky	Nebraska	South Carolina
Connecticut	Louisiana	New Mexico	Utah
Delaware	Maine	New York	Virginia
Georgia	Maryland	North Carolina	Vermont
Hawaii	Massachusetts	North Dakota	West Virginia
Idaho	Michigan	Ohio	Wisconsin
Illinois	Minnesota	Oklahoma	
Indiana	Mississippi	Oregon	

Eligible HSA contributions are taxed by these states

Consult your financial advisor or state department of revenue for more information.

Alabama	California	New Jersey
---------	------------	------------

States without state income taxes – eligible HSA contributions are not taxed

Alaska	Nevada	Tennessee	Washington
Florida	South Dakota	Texas	Wyoming
New Hampshire			

HSA earnings (but not eligible contributions) are taxed by these states

Consult your financial advisor or state department of revenue for more information.

New Hampshire	Tennessee
---------------	-----------