

# Military Pay Subtraction

If you are a military member and a Minnesota resident, you may subtract federally taxable active-duty military pay when determining your Minnesota tax.

You may claim this subtraction if any of these apply:

- You serve in the U.S. or U.N. armed forces and receive federally taxable active-duty military pay under U.S. Code, title 10.
- You are employed for the full-time administration of the Minnesota Department of Military Affairs under Minnesota Statute 190.08, subdivision 3. If you are not paid under M.S. 190.08, subdivision 3, you may not subtract your pay.
- You serve in the Minnesota National Guard or Reserves, and you receive federally taxable active-duty pay for services or compensation for training and meetings under U.S. Code, titles 10 and 32. Examples include:
  - Active-Duty Operational Support (ADOS)
  - Natural disaster emergency response, missing persons searches, and airport security duty
  - Called to state active service (by executive order or similar measure) in aid of state civil authority or in case of actual or threatened public disaster, war, riot, tumult, breach of the peace, or resistance of process
  - Re-enlistment bonuses
  - National Guard and Reserves duties, annual training, and drill weekends, including training and meetings inside or outside of Minnesota
  - Compensation for serving while assigned to Active Guard Reserves (AGR) under U.S. Code, title 32

To claim the subtraction, complete [Schedule M1M, Income Additions and Subtractions](#). Include Schedule M1M when filing your Minnesota income tax return.

[U.S. Public Health Officers\[+\]](#)

[National Guard Dual Status Technicians\[-\]](#)

You may qualify for this subtraction if both of these are true:

- You are a member of the National Guard
- You received paid compensation for service or duty under U.S. Code, title 32 (1983), and travel to or from that service or duty.

**Note:** If your regular/civilian pay portion does not fall under title 32, you do not qualify for the subtraction.