

	Deduction				Partial low-income matching?	Tax deduction/credit only applicable to in-state plan	Maximum lifetime contribution limit (per beneficiary)	Total state expenditure
	Single parent family with one child	Single parent family with two children	Married parent family with one child	Married parent family with two children				
Alabama	\$5,000	\$5,000	\$10,000	\$10,000	No	Yes	\$400,000	No information available
Alaska	-	-	-	-	No	-	\$400,000	-
Arizona	\$2,000	\$2,000	\$4,000	\$4,000	No	No	\$431,000	No information available
Arkansas	\$5,000	\$5,000	\$10,000	\$10,000	Yes, up to \$500 annually	Yes	\$366,000	No information available
California	-	-	-	-	No	-	\$475,000	-
Colorado	Unlimited	Unlimited	Unlimited	Unlimited	Yes, up to \$500 annually for up to five years	Yes	\$400,000	\$15,878,000
Connecticut	\$5,000	\$5,000	\$10,000	\$10,000	No	Yes	\$300,000	\$10,800,000
Delaware	-	-	-	-	No	-	\$350,000	-
DC	\$4,000	\$4,000	\$8,000	\$8,000	No	Yes	\$500,000	\$1,163,000
Florida	-	-	-	-	No	-	\$418,000	-
Georgia	\$2,000	\$4,000	\$4,000	\$8,000	No	Yes	\$235,000	\$9,000,000
Hawaii	-	-	-	-	No	-	\$305,000	-
Idaho	\$6,000	\$6,000	\$12,000	\$12,000	No	Yes	\$350,000	\$1,966,000
Illinois	\$10,000	\$10,000	\$20,000	\$20,000	No	Yes	\$400,000	No information available
Indiana	20% tax credit on contributions up to \$5,000 (\$1,000 maximum credit)	20% tax credit on contributions up to \$5,000 (\$1,000 maximum credit)	20% tax credit on contributions up to \$5,000 (\$1,000 maximum credit)	20% tax credit on contributions up to \$5,000 (\$1,000 maximum credit)	No	Yes	\$298,770	\$33,488,161
Iowa	\$3,319	\$6,638	\$6,638	\$13,276	No	Yes	\$420,000	\$7,500,000
Kansas	\$3,000	\$6,000	\$6,000	\$12,000	Yes, up to \$600 annually	No	\$370,000	No information available
Kentucky	-	-	-	-	No	-	\$350,000	-

Louisiana	\$2,400	\$4,800	\$4,800	\$9,600	Yes, match 2 to 14 percent of plan earnings depending on income. Also allows for a doubling of state tax deduction of up to \$4,800 per account for needy families.	Yes	\$500,000	\$2,228,981
Maine	\$250	\$500	\$250	\$500	Some matching programs, but no income restrictions on them	-	\$425,000	-
Maryland	\$2,500	\$5,000	\$5,000	\$10,000	Yes, the Save4College State Contribution Program provides a state contribution of \$250 to families making \$112,500 or less	Yes	\$350,000	\$3,800,000
Massachusetts	-	-	-	-	No	-	\$375,000	-
Michigan	\$5,000	\$5,000	\$10,000	\$10,000	No, discontinued in 2009-2010	Yes	\$500,000	\$13,735,000
Minnesota	-	-	-	-	No, discontinued in 2011	-	\$425,000	-
Mississippi	\$10,000	\$10,000	\$20,000	\$20,000	No	Yes	\$235,000	\$224,000
Missouri	\$8,000	\$8,000	\$16,000	\$16,000	No	Yes	\$325,000	No information available
Montana	\$3,000	\$3,000	\$6,000	\$6,000	No	No	\$396,000	\$677,944
Nebraska	\$10,000	\$10,000	\$10,000	\$10,000	No	Yes	\$360,000	\$3,712,000
Nevada	-	-	-	-	Yes, Silver State Matching Grant Program provides matching grants of up to \$300 per year, for a \$1,500 lifetime maximum, to low and moderate-income families participating in the Upromise College Fund 529 Plan	-	\$370,000	-
New Hampshire	-	-	-	-	No	-	\$475,000	-
New Jersey	-	-	-	-	Yes, one-time scholarship of at least \$500 and no more than \$1,500	-	\$305,000	-

New Mexico	You can deduct your plan contributions from your New Mexico Income. However, the total deduction cannot exceed the cost of attendance at the applicable eligible higher education institutions as determined by the Board	You can deduct your plan contributions from your New Mexico Income. However, the total deduction cannot exceed the cost of attendance at the applicable eligible higher education institutions as determined by the Board	You can deduct your plan contributions from your New Mexico Income. However, the total deduction cannot exceed the cost of attendance at the applicable eligible higher education institutions as determined by the Board	You can deduct your plan contributions from your New Mexico Income. However, the total deduction cannot exceed the cost of attendance at the applicable eligible higher education institutions as determined by the Board	No	Yes	\$400,000	\$1,230,500
New York	\$5,000	\$5,000	\$10,000	\$10,000	No	Yes	\$375,000	\$67,000,000
North Carolina	\$2,500	\$2,500	\$5,000	\$5,000	No	-	\$450,000	No information available
North Dakota	\$5,000	\$5,000	\$10,000	\$10,000	Yes, the College SAVE Grant matches up to \$300 for three years for married, joint filers making \$80,000 (\$60,000 for single) or less and for one year for married, joint filers making \$120,000 (\$80,000 for single) or less.	Yes	\$269,000	No information available
Ohio	\$4,000	\$8,000	\$4,000	\$8,000	No	Yes	\$445,000	\$12,900,000
Oklahoma	\$10,000	\$10,000	\$20,000	\$20,000	No	Yes	\$300,000	\$3,431,000
Oregon	\$2,330	\$2,330	\$4,660	\$4,660	No	Yes	\$310,000	\$14,250,000
Pennsylvania	\$14,000	\$28,000	\$28,000	\$56,000	No	No	\$511,758	\$36,800,000
Rhode Island	\$500	\$500	\$1,000	\$1,000	No, Rhode Island's CollegeBoundfund Matching Grant program was discontinued after 2012. However, through the CollegeBoundbaby program, every baby born or adopted as a Rhode Island resident is eligible for a onetime contribution of \$100 to a CollegeBoundfund account	Yes	\$395,000	\$89,088
South Carolina	Unlimited	Unlimited	Unlimited	Unlimited	No	Yes	\$426,000	No information available

South Dakota	-	-	-	-	No	-	\$350,000	-
Tennessee	-	-	-	-	No	-	\$350,000	-
Texas	-	-	-	-	No	-	\$370,000	-
Utah	\$92 credit	\$192 credit	\$192 credit	\$384 credit	Yes, The Utah Educational Savings Plan Fast Forward Matching Program matches net contributions, dollar for dollar, up to \$400 annually per beneficiary. This match is for Utah residents whose total income is no more than 200 percent of federally established poverty guidelines.	Yes	\$430,000	No information available
Vermont	\$250 credit	\$500 credit	\$500 credit	\$1000 credit	No	Yes	\$352,800	\$2,325,000
Virginia	\$4,000	\$8,000	\$4,000	\$8,000	Yes, In the SOAR Virginia program, eligible high school students pledge to meet minimum requirements, such as maintaining a 2.5 GPA, in exchange for assistance including scholarship support of up to \$2,000.	Yes	\$500,000	\$4,200,000
Washington	-	-	-	-	-	-	-	-
West Virginia	Unlimited	Unlimited	Unlimited	Unlimited	No	Yes	\$265,620	\$2,300,000
Wisconsin	\$3,200	\$6,400	\$3,200	\$6,400	No	Yes	\$456,000	\$14,700,000
Wyoming	-	-	-	-	-	-	-	-