



The state of Kentucky offers many veteran benefits for service members and Veterans that have served in the Armed Forces of the United States of America. These benefits include income and property tax exemptions, financial exemptions, education and training programs, hunting and fishing licenses, vehicle registrations, and assistance with employment. Your residency, military career, and disability status may result in certain differences in what benefits you may be eligible for. The following are benefits for the state of Kentucky.

Kentucky Veteran Financial Benefits

- **Income Tax Exemption for Military Wages:** Effective for taxable years beginning on or after January 1, 2010, all military pay received by active-duty members of the Armed Forces of the United States, members of reserve components of the Armed Forces of the United States, and members of the National Guard are exempt from Kentucky income tax.
- **Retired Military Pay Income Taxes:** Kentucky allows a pension income exclusion of up to \$31,110 * for all pension income that is reported as taxable and included in the federal adjusted gross income. You may be able to exclude more than \$31,110. If you are retired military and receive pension income greater than \$31,110, you will need to complete Kentucky Schedule P Kentucky Pension Income Exclusion.
- **State Taxes on U.S. Department of Veterans Affairs Disability Dependency and Indemnity Compensation:** Dependency and Indemnity Compensation (DIC) is a tax-free monetary benefit paid to eligible survivors of military service members who died in the line of duty or eligible survivors of Veterans whose death resulted from a service-related injury or disease.
- **Military Survivor Benefit Plan (SBP)/ Reserve Component Survivor Benefit Plan (RCSBP)/ Retired Serviceman's Family Protection Plan (RSFPP) Kentucky State Tax Benefits:** Generally subject to state taxes for those states with income tax. Check with the state department of revenue office.
- **Kentucky Property Tax Exemption for Senior Citizens and the Disabled:** In Kentucky, all real property is assessed by a locally elected official known as a property valuation administrator. Homeowners who are least 65 years of age or who have been classified as totally disabled and meet other requirements are eligible to receive a homestead exemption. This exemption is applied against the assessed value of their home and their property tax liability is computed on the assessment remaining after deducting the exemption amount. The homeowner must have been receiving payments pursuant to his or her disability for the entire assessment period.
- **Property Tax for Disabled Veterans:** Veterans with a 100% disability rating are eligible for up to \$37,600 in deduction on the assessed value of their home.

SALES TAX

- Statewide: 6.0%
- Counties: cannot levy an additional sales tax
- Current average sales tax (with local taxes included): 6.0%

Recreation

Hunting, Trapping, or Fishing Licenses: Kentucky Veterans with 50% or more disability rating are eligible for a discounted license. Kentucky residents in service who are home on leave can fish for free without a license.



Kentucky State Parks: Kentucky resident Veterans who are permanently and totally disabled pay no overnight accommodation fees at any state park.

Education Programs

Kentucky Veteran Dependent Tuition Waiver: A waiver of tuition is an education benefit provided by the Commonwealth of Kentucky in recognition of military service of certain Kentucky Veterans. The tuition waiver is provided for Children, step-Children, adopted Children, Spouses, and un-remarried Surviving Spouses. An approved tuition waiver means a student may attend any two-year, four-year or vocational-technical schools that are operated and funded by the Kentucky Department of Education.

Kentucky Tuition Exemption for Spouse or Child of Permanently Disabled Members of the Kentucky National Guard, Reserves, War Veterans, Former Prisoners of War, or Members of the Armed Forces Declared Missing in Action: The Veteran must be a resident of the Commonwealth of Kentucky or married to a Kentucky resident and was discharged under honorable conditions. The Spouse, regardless of age, and any Child, step-Child, or orphan, under the age of twenty-six (26), of a permanently and totally disabled member of the Kentucky National Guard or Reserve Component injured while on state active duty, active duty for training, or inactive duty training, or a permanently and totally disabled war Veteran, or a one hundred percent (100%) service-connected disabled Veteran regardless of wartime service, or prisoner of war or member of the Armed Services declared missing in action shall not be required to pay any matriculation or tuition fees upon his admission to any state-supported institution of higher education or to any state-supported vocational training school for a period not in excess of forty-five (45) months in order to obtain a diploma, nor in excess of the lesser number of months required for a certificate of completion.

Kentucky National Guard Tuition Award Program: Members of the Kentucky National Guard and their dependents may be eligible for up to in-state tuition for full or part-time study at any Kentucky public college. An active member of the Kentucky National Guard. Must maintain all minimum standards, be eligible for all positive personnel actions and have completed basic training or its equivalent. In addition, dependents of deceased or totally disabled Kentucky Veterans may be able to take advantage of these waiver programs.

Iraq and Afghanistan Service Grant: A Student who is not Pell Grant-eligible; whose parent or guardian died as a result of military service in Iraq or Afghanistan after September 11, 2001; and who, at the time of parent's or guardian's death, was less than 24 years old or was enrolled at least part-time at an institution of higher education, may be eligible for a grant up to \$5,920 per year.

Kentucky High School Diploma Program for Veterans of World War II, Korean War, and Vietnam War: House Bill 45, 113 and 60 authorize school districts to issue high school diplomas to Veterans whose high school education was interrupted by the global conflict. Complete the application form and send it to the Kentucky Department of Veterans Affairs along with a copy (not the original) of the Veteran's discharge papers that show he/she entered the service during WWII, the Korean War or the Vietnam War. Any honorably discharged Veteran who was enrolled



in, but did not complete, high school prior and served in the Armed Forces of the United States during World War II (7 DEC 41 – 31 DEC 46), during the Korean Conflict (25 JUN 50 – 27 JUL 53) or Vietnam War (5 AUG 64 – 7 MAY 75. If serving in Vietnam prior to 5 AUG 64, the period begins 28 FEB 61) is eligible.

Kentucky Interstate Compact on Educational Opportunity for Military Children: It is the purpose of this compact to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents by:

- Facilitating the timely enrollment of children of military families and ensuring that they are not placed at a disadvantage due to difficulty in the transfer of educational records from the previous school district or variations in entrance or age requirements
- Facilitating the student placement process through which children of military families are not disadvantaged by variations in attendance requirements, scheduling, sequencing, grading, course content or assessment
- Facilitating the qualification and eligibility for enrollment, educational programs, and participation in extracurricular academic, athletic and social activities
- Facilitating the on-time graduation of children of military families
- Providing for the promulgation and enforcement of administrative rules implementing the provisions of this compact
- Providing for the uniform collection and sharing of information between and among member states, schools and military families under this compact
- Promoting coordination between this compact and other compacts affecting military children
- Promoting flexibility and cooperation between the educational system, parents and the student in order to achieve educational success for the student

Housing: The following are the sites for Veterans Homes

Kentucky State Veterans Home at Hazard

Kentucky State Veterans Home at Radcliff

Kentucky State Veterans Home at Wilmore

Kentucky State Veterans Home at Hanson

Eligibility for admission:

- Veterans must be honorably discharged
- Veterans must be Kentucky residents
- Monthly costs are based on how much the Veteran can pay

Employment and Job Training: Veterans Preference

Veterans with an other-than-dishonorable discharge can get 5 points added to their test score for a state job. Disabled Veterans can get 10 points. Some spouses and surviving spouses may also be eligible.



Leave of Absence for Kentucky Reserve Component Service Members to Perform Active Duty or Training: An employee shall be granted a leave of absence by their employer for the period required to perform active duty or training in the National Guard. Upon the employee's release from a period of active duty or training, they shall be permitted to return to their former position of employment with the seniority, status, pay or any other rights or benefits they would have had if he had not been absent, except that no employer shall be required to grant an employee a leave of absence with pay.

Kentucky Retirement Credit Computed for Military Service: The program provides a method for computation of credit for service in the Armed Forces as it applies to state and local pension and employment benefits. Serving in any branch of the Armed Forces of the United States during a period of national emergency while on leave from a department, provided that such leave of absence shall not exceed 5 years and that such member shall reenter the service of a department of the city within a period of 6 months following the date of honorable discharge from such service. In the computation of service credit, 9 months or more of service during a year shall entitle a member for 1 year of service; 6 to 9 months of service shall constitute $\frac{3}{4}$ of a year; 3 to 6 months, $\frac{1}{2}$ year; less than 3 months, $\frac{1}{4}$ of a year. Veterans who served in the Armed Forces (Active, Reserve component) or in forces incorporated as part of the United States Armed Forces and who were discharged under conditions other than dishonorable are eligible.

Uniformed Services Employment and Reemployment Rights Act: Uniformed Services Employment and Reemployment Rights Act (USERRA) protect civilian job rights and benefits for Veterans and members of Reserve components. USERRA also makes major improvements in protecting service member rights and benefits by clarifying the law, improving enforcement mechanisms and adding Federal Government employees to those employees already eligible to receive the Department of Labor assistance in processing claims.

Restoration of Kentucky Public Employees to Position after Military Duty: Any public employee who leaves a position after June 16, 1966, voluntarily or involuntarily, in order to perform military duty and who is relieved or discharged from such duty under conditions other than dishonorable and who has not been absent from public employment due to military duty in time of war or national or state emergency for a period of time longer than the duration of the war or national or state emergency plus 6 months or in time of peace for a period of time not longer than 6 years and makes application for reemployment within 90 days after he is relieved from military duty or from hospitalization or treatment continuing after discharge for a period of not more than 1 year, shall be permitted to return to their former position of employment, or a position with equivalent seniority, status, pay and any other rights or benefits that would have been bestowed if they had not been absent. Any state employee that holds a position in the public service that leaves work for the purpose of being inducted or otherwise entering military service are eligible.

Burials and Memorials

Please note that your preference regarding burial in a national cemetery and use of a headstone provided by VA should be documented and kept with your paperwork and medical records. Any



Kentucky resident Veteran or any Veteran who was stationed in Kentucky is eligible for burial. There is no fee.

National Cemeteries include:

Danville: [Danville National Cemetery](#)

Lebanon: [Lebanon National Cemetery](#)

Lexington: [Lexington National Cemetery](#)

Louisville: [Cave Hill National Cemetery](#)

Louisville: [Zachary Taylor National Cemetery](#)

Nancy: [Mill Springs National Cemetery](#)

Nicholasville: [Camp Nelson National Cemetery](#)

Southgate: [Evergreen Cemetery Soldiers' Lot](#)

Kentucky VA Benefit Resources

Kentucky provides Veterans with a Regional Benefits Office and VA Medical Centers.

Kentucky VA Regional Benefits Office

- Louisville: [Louisville Regional Office](#)

Kentucky VA Medical Centers

- Ft. Thomas: [Cincinnati VA Medical Center-Fort Thomas](#)
- Lexington: [Lexington VAMC: Cooper Division](#)
- Lexington: [Lexington VAMC: Leestown Division](#)
- Louisville: [Robley Rex VA Medical Center](#)

Important information for Kentucky Veteran Benefits:

For Veterans applying for VA benefits for the first time, you must submit a copy of your DD 214 (discharge paperwork). This will provide your discharge status, along with your full name, social security number, branch of service, and dates for which you served. Honorable and general discharges qualify a Veteran for most VA benefits.

You should always keep your paperwork, along with your medical records, in a safe place where you and your family can have access to them. It is imperative to have it in a location where it cannot be destroyed or tampered with, which includes a safe.

Your eligibility for most VA benefits is based upon discharge from active military service under other than dishonorable conditions. Active service means full-time service as a member of the



Army, Navy, Air Force, Marine Corps, Coast Guard, or as a commissioned officer of the Public Health Service, the Environmental Services Administration or the National Oceanic and Atmospheric Administration.

Any Veteran discharged from the military under the conditions of “Dishonorable” due to bad conduct discharges issued by general courts-martial may bar VA benefits. Veterans in prison and parolees may be eligible for certain VA benefits. VA regional offices can clarify the eligibility of prisoners, parolees, and individuals with multiple discharges issued under differing conditions.

*This information is accurate as of December 2019