

# Minnesota Income Tax Calculations for Tax Year 2011

## I. Married Filing Jointly

A. Minnesota taxable income under \$75,000.

1. Determine midpoint of \$100 brackets (\$0 – \$20 of taxable income in first bracket has a tax of zero.)
2. Apply following rates to that midpoint:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
	<b>but</b>	
\$ 0	– \$ 33,770	\$0 plus 5.35% of excess over \$0
33,770	– 75,000	\$1,806.70 plus 7.05% of excess over \$33,770

B. Minnesota taxable income \$75,000 or over – apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
	<b>but</b>	
\$ 75,000	– \$134,170	\$4,713.42 plus 7.05% of excess over \$75,000
134,170	– and over	\$8,884.90 plus 7.85% of excess over \$134,170

C. Round result to the nearest dollar.

## II. Head of Household

A. Minnesota taxable income under \$75,000.

1. Determine midpoint of \$100 brackets (\$0 – \$20 of taxable income in first bracket has a tax of zero.)
2. Apply following rates to that midpoint:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
	<b>but</b>	
\$ 0	– \$ 28,440	\$0 plus 5.35% of excess over \$0
28,440	– 75,000	\$1,521.54 plus 7.05% of excess over \$28,440

B. Minnesota taxable income \$75,000 or over – apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
	<b>but</b>	
\$ 75,000	– \$ 114,290	\$4,804.02 plus 7.05% of excess over \$75,000
114,290	– and over	\$7,573.97 plus 7.85% of excess over \$114,290

C. Round result to the nearest dollar.

**2011 (continued)**

**III. Single**

A. Minnesota taxable income under \$75,000.

1. Determine midpoint of \$100 brackets (\$0 – \$20 of taxable income in first bracket has a tax of zero.)
2. Apply following rates to that midpoint:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
\$ 0	– \$ 23,100	\$0 plus 5.35% of excess over \$0
23,100	– 75,000	\$1,235.85 plus 7.05% of excess over \$23,100

B. Minnesota taxable income \$75,000 or over – apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
\$ 75,000	– \$ 75,890	\$4,894.80 plus 7.05% of excess over \$75,000
75,890	– and over	\$4,957.55 plus 7.85% of excess over \$75,890

C. Round result to the nearest dollar.

**IV. Married Filing Separately**

A. Minnesota taxable income under \$75,000.

1. Determine midpoint of \$100 brackets (\$0 – \$20 of taxable income in first bracket has a tax of zero.)
2. Apply following rates to that midpoint:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
\$ 0	– \$ 16,890	\$0 plus 5.35% of excess over \$0
16,890	– 67,090	\$903.62 plus 7.05% of excess over \$16,890
67,090	– 75,000	\$4,442.72 plus 7.85% of excess over \$67,090

B. Minnesota taxable income \$75,000 or over – apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
\$ 75,000	– and over	\$5,063.66 plus 7.85% of excess over \$75,000

C. Round result to the nearest dollar.