

Minnesota Income Tax Calculations for Tax Year 2018

I. Married Filing Jointly

A. Minnesota taxable income under \$90,000.

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	– \$ 37,850	\$0 plus 5.35% of excess over \$0
37,850	– 90,000	\$2,024.98 plus 7.05% of excess over \$37,850

B. Minnesota taxable income \$90,000 or over — apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
\$90,000	– \$150,380	\$5,701.56 plus 7.05% of excess over \$90,000
150,380	– 266,700	\$9,958.35 plus 7.85% of excess over \$150,380
\$266,700	– and over	\$19,089.47 plus 9.85% of excess over \$266,700

C. Round result to the nearest dollar.

II. Head of Household

A. Minnesota taxable income under \$90,000.

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	– \$31,880	\$0 plus 5.35% of excess over \$0
31,880	– 90,000	\$1,705.58 plus 7.05% of excess over \$31,880

B. Minnesota taxable income \$90,000 or over – apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>less than</u>	
\$ 90,000	– \$128,090	\$5,803.04 plus 7.05% of excess over \$90,000
128,090	– \$213,360	\$8,488.39 plus 7.85% of excess over \$128,090
213,360	– and over	\$15,182.09 plus 9.85% of excess over \$213,360

C. Round result to the nearest dollar.

2018 (continued)

III. Single

A. Minnesota taxable income under \$90,000.

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>but less than</u>	
\$ 0	– \$25,890	\$0 plus 5.35% of excess over \$0
25,890	– 85,060	\$1,385.12 plus 7.05% of excess over \$25,890
85,060	– 90,000	\$5,556.61 plus 7.85% of excess over \$85,060

B. Minnesota taxable income \$90,000 or over — apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>but less than</u>	
\$90,000	– \$160,020	\$5,944.40 plus 7.85% of excess over \$90,000
\$160,020	– and over	\$11,440.97 plus 9.85% of excess over \$160,020

C. Round result to the nearest dollar.

IV. Married Filing Separately

A. Minnesota taxable income under \$90,000.

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>but less than</u>	
\$ 0	– \$18,930	\$0 plus 5.35% of excess over \$0
18,930	– 75,190	\$1,012.76 plus 7.05% of excess over \$18,930
75,190	– 90,000	\$4,979.09 plus 7.85% of excess over \$75,190

B. Minnesota taxable income \$90,000 or over — apply the following rates:

<u>Taxable income</u>		<u>Tax computation</u>
<u>at least</u>	<u>but less than</u>	
\$90,000	– \$133,350	\$6,141.68 plus 7.85% of excess over \$90,000
\$133,350	– and over	\$9,544.65 plus 9.85% of excess over \$133,350

C. Round result to the nearest dollar.