

2017 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$49,935. Find "\$49,900 - \$49,950" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$549.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$549 on Schedule ND-1NR, line 20, to calculate their tax.

Example

At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-
Your tax is-					
49,850	49,900	661	549	719	549
49,900	49,950	662	549	720	549
49,950	50,000	663	550	722	550

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-
Your tax is-						Your tax is-						Your tax is-					
0	5	0	0	0	0	1,325	1,350	15	15	15	15	2,700	2,725	30	30	30	30
5	15	0	0	0	0	1,350	1,375	15	15	15	15	2,725	2,750	30	30	30	30
15	25	0	0	0	0	1,375	1,400	15	15	15	15	2,750	2,775	30	30	30	30
25	50	0	0	0	0	1,400	1,425	16	16	16	16	2,775	2,800	31	31	31	31
50	75	1	1	1	1	1,425	1,450	16	16	16	16	2,800	2,825	31	31	31	31
75	100	1	1	1	1	1,450	1,475	16	16	16	16	2,825	2,850	31	31	31	31
100	125	1	1	1	1	1,475	1,500	16	16	16	16	2,850	2,875	31	31	31	31
125	150	2	2	2	2	1,500	1,525	17	17	17	17	2,875	2,900	32	32	32	32
150	175	2	2	2	2	1,525	1,550	17	17	17	17	2,900	2,925	32	32	32	32
175	200	2	2	2	2	1,550	1,575	17	17	17	17	2,925	2,950	32	32	32	32
200	225	2	2	2	2	1,575	1,600	17	17	17	17	2,950	2,975	33	33	33	33
225	250	3	3	3	3	1,600	1,625	18	18	18	18	2,975	3,000	33	33	33	33
250	275	3	3	3	3	1,625	1,650	18	18	18	18	3,000					
275	300	3	3	3	3	1,650	1,675	18	18	18	18	3,000	3,050	33	33	33	33
300	325	3	3	3	3	1,675	1,700	19	19	19	19	3,050	3,100	34	34	34	34
325	350	4	4	4	4	1,700	1,725	19	19	19	19	3,100	3,150	34	34	34	34
350	375	4	4	4	4	1,725	1,750	19	19	19	19	3,150	3,200	35	35	35	35
375	400	4	4	4	4	1,750	1,775	19	19	19	19	3,200	3,250	35	35	35	35
400	425	5	5	5	5	1,775	1,800	20	20	20	20	3,250	3,300	36	36	36	36
425	450	5	5	5	5	1,800	1,825	20	20	20	20	3,300	3,350	37	37	37	37
450	475	5	5	5	5	1,825	1,850	20	20	20	20	3,350	3,400	37	37	37	37
475	500	5	5	5	5	1,850	1,875	20	20	20	20	3,400	3,450	38	38	38	38
500	525	6	6	6	6	1,875	1,900	21	21	21	21	3,450	3,500	38	38	38	38
525	550	6	6	6	6	1,900	1,925	21	21	21	21	3,500	3,550	39	39	39	39
550	575	6	6	6	6	1,925	1,950	21	21	21	21	3,550	3,600	39	39	39	39
575	600	6	6	6	6	1,950	1,975	22	22	22	22	3,600	3,650	40	40	40	40
600	625	7	7	7	7	1,975	2,000	22	22	22	22	3,650	3,700	40	40	40	40
625	650	7	7	7	7	2,000						3,700	3,750	41	41	41	41
650	675	7	7	7	7	2,000	2,025	22	22	22	22	3,750	3,800	42	42	42	42
675	700	8	8	8	8	2,025	2,050	22	22	22	22	3,800	3,850	42	42	42	42
700	725	8	8	8	8	2,050	2,075	23	23	23	23	3,850	3,900	43	43	43	43
725	750	8	8	8	8	2,075	2,100	23	23	23	23	3,900	3,950	43	43	43	43
750	775	8	8	8	8	2,100	2,125	23	23	23	23	3,950	4,000	44	44	44	44
775	800	9	9	9	9	2,125	2,150	24	24	24	24	4,000					
800	825	9	9	9	9	2,150	2,175	24	24	24	24	4,000	4,050	44	44	44	44
825	850	9	9	9	9	2,175	2,200	24	24	24	24	4,050	4,100	45	45	45	45
850	875	9	9	9	9	2,200	2,225	24	24	24	24	4,100	4,150	45	45	45	45
875	900	10	10	10	10	2,225	2,250	25	25	25	25	4,150	4,200	46	46	46	46
900	925	10	10	10	10	2,250	2,275	25	25	25	25	4,200	4,250	46	46	46	46
925	950	10	10	10	10	2,275	2,300	25	25	25	25	4,250	4,300	47	47	47	47
950	975	11	11	11	11	2,300	2,325	26	26	26	26	4,300	4,350	48	48	48	48
975	1,000	11	11	11	11	2,325	2,350	26	26	26	26	4,350	4,400	48	48	48	48
1,000						2,350	2,375	26	26	26	26	4,400	4,450	49	49	49	49
1,000	1,025	11	11	11	11	2,375	2,400	26	26	26	26	4,450	4,500	49	49	49	49
1,025	1,050	11	11	11	11	2,400	2,425	27	27	27	27	4,500	4,550	50	50	50	50
1,050	1,075	12	12	12	12	2,425	2,450	27	27	27	27	4,550	4,600	50	50	50	50
1,075	1,100	12	12	12	12	2,450	2,475	27	27	27	27	4,600	4,650	51	51	51	51
1,100	1,125	12	12	12	12	2,475	2,500	27	27	27	27	4,650	4,700	51	51	51	51
1,125	1,150	13	13	13	13	2,500	2,525	28	28	28	28	4,700	4,750	52	52	52	52
1,150	1,175	13	13	13	13	2,525	2,550	28	28	28	28	4,750	4,800	53	53	53	53
1,175	1,200	13	13	13	13	2,550	2,575	28	28	28	28	4,800	4,850	53	53	53	53
1,200	1,225	13	13	13	13	2,575	2,600	28	28	28	28	4,850	4,900	54	54	54	54
1,225	1,250	14	14	14	14	2,600	2,625	29	29	29	29	4,900	4,950	54	54	54	54
1,250	1,275	14	14	14	14	2,625	2,650	29	29	29	29	4,950	5,000	55	55	55	55
1,275	1,300	14	14	14	14	2,650	2,675	29	29	29	29						
1,300	1,325	14	14	14	14	2,675	2,700	30	30	30	30						

*If a Qualifying widow(er), use the Married filing jointly column.

2017 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-			
95,000						98,000					
95,000	95,050	1,589	1,343	1,683	1,461	98,000	98,050	1,657	1,404	1,751	1,522
95,050	95,100	1,590	1,344	1,684	1,462	98,050	98,100	1,658	1,405	1,752	1,523
95,100	95,150	1,591	1,345	1,685	1,463	98,100	98,150	1,659	1,406	1,753	1,524
95,150	95,200	1,592	1,346	1,686	1,464	98,150	98,200	1,660	1,407	1,755	1,525
95,200	95,250	1,594	1,347	1,688	1,465	98,200	98,250	1,662	1,408	1,756	1,526
95,250	95,300	1,595	1,348	1,689	1,466	98,250	98,300	1,663	1,409	1,757	1,527
95,300	95,350	1,596	1,349	1,690	1,467	98,300	98,350	1,664	1,410	1,758	1,528
95,350	95,400	1,597	1,350	1,691	1,468	98,350	98,400	1,665	1,411	1,759	1,529
95,400	95,450	1,598	1,351	1,692	1,469	98,400	98,450	1,666	1,412	1,760	1,530
95,450	95,500	1,599	1,352	1,693	1,470	98,450	98,500	1,667	1,413	1,761	1,531
95,500	95,550	1,600	1,353	1,694	1,471	98,500	98,550	1,668	1,414	1,762	1,532
95,550	95,600	1,601	1,354	1,696	1,472	98,550	98,600	1,670	1,415	1,764	1,533
95,600	95,650	1,603	1,355	1,697	1,473	98,600	98,650	1,671	1,416	1,765	1,534
95,650	95,700	1,604	1,356	1,698	1,474	98,650	98,700	1,672	1,417	1,766	1,535
95,700	95,750	1,605	1,357	1,699	1,475	98,700	98,750	1,673	1,418	1,767	1,536
95,750	95,800	1,606	1,358	1,700	1,476	98,750	98,800	1,674	1,419	1,768	1,537
95,800	95,850	1,607	1,359	1,701	1,477	98,800	98,850	1,675	1,420	1,769	1,539
95,850	95,900	1,608	1,360	1,702	1,478	98,850	98,900	1,676	1,421	1,770	1,540
95,900	95,950	1,609	1,361	1,703	1,479	98,900	98,950	1,677	1,422	1,772	1,541
95,950	96,000	1,611	1,362	1,705	1,480	98,950	99,000	1,679	1,423	1,773	1,542
96,000						99,000					
96,000	96,050	1,612	1,363	1,706	1,481	99,000	99,050	1,680	1,424	1,774	1,543
96,050	96,100	1,613	1,364	1,707	1,482	99,050	99,100	1,681	1,425	1,775	1,544
96,100	96,150	1,614	1,365	1,708	1,483	99,100	99,150	1,682	1,426	1,776	1,545
96,150	96,200	1,615	1,366	1,709	1,484	99,150	99,200	1,683	1,427	1,777	1,546
96,200	96,250	1,616	1,367	1,710	1,485	99,200	99,250	1,684	1,428	1,778	1,547
96,250	96,300	1,617	1,368	1,711	1,486	99,250	99,300	1,685	1,429	1,779	1,548
96,300	96,350	1,618	1,369	1,713	1,488	99,300	99,350	1,687	1,430	1,781	1,549
96,350	96,400	1,620	1,370	1,714	1,489	99,350	99,400	1,688	1,431	1,782	1,550
96,400	96,450	1,621	1,371	1,715	1,490	99,400	99,450	1,689	1,432	1,783	1,551
96,450	96,500	1,622	1,372	1,716	1,491	99,450	99,500	1,690	1,433	1,784	1,552
96,500	96,550	1,623	1,373	1,717	1,492	99,500	99,550	1,691	1,434	1,785	1,553
96,550	96,600	1,624	1,374	1,718	1,493	99,550	99,600	1,692	1,435	1,786	1,554
96,600	96,650	1,625	1,375	1,719	1,494	99,600	99,650	1,693	1,436	1,787	1,555
96,650	96,700	1,626	1,376	1,720	1,495	99,650	99,700	1,695	1,437	1,789	1,556
96,700	96,750	1,628	1,377	1,722	1,496	99,700	99,750	1,696	1,438	1,790	1,557
96,750	96,800	1,629	1,378	1,723	1,497	99,750	99,800	1,697	1,439	1,791	1,558
96,800	96,850	1,630	1,379	1,724	1,498	99,800	99,850	1,698	1,440	1,792	1,559
96,850	96,900	1,631	1,380	1,725	1,499	99,850	99,900	1,699	1,441	1,793	1,560
96,900	96,950	1,632	1,381	1,726	1,500	99,900	99,950	1,700	1,443	1,794	1,561
96,950	97,000	1,633	1,382	1,727	1,501	99,950	100,000	1,701	1,444	1,795	1,562
97,000						<div style="border: 1px solid black; border-radius: 15px; padding: 20px; text-align: center;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	1,634	1,383	1,728	1,502						
97,050	97,100	1,636	1,384	1,730	1,503						
97,100	97,150	1,637	1,385	1,731	1,504						
97,150	97,200	1,638	1,386	1,732	1,505						
97,200	97,250	1,639	1,387	1,733	1,506						
97,250	97,300	1,640	1,388	1,734	1,507						
97,300	97,350	1,641	1,389	1,735	1,508						
97,350	97,400	1,642	1,390	1,736	1,509						
97,400	97,450	1,643	1,392	1,738	1,510						
97,450	97,500	1,645	1,393	1,739	1,511						
97,500	97,550	1,646	1,394	1,740	1,512						
97,550	97,600	1,647	1,395	1,741	1,513						
97,600	97,650	1,648	1,396	1,742	1,514						
97,650	97,700	1,649	1,397	1,743	1,515						
97,700	97,750	1,650	1,398	1,744	1,516						
97,750	97,800	1,651	1,399	1,745	1,517						
97,800	97,850	1,653	1,400	1,747	1,518						
97,850	97,900	1,654	1,401	1,748	1,519						
97,900	97,950	1,655	1,402	1,749	1,520						
97,950	98,000	1,656	1,403	1,750	1,521						

*If a Qualifying widow(er), use the Married filing jointly column.

2017 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 37,950.....		1.10% of North Dakota taxable income
37,950	91,900.....	\$ 417.45	+ 2.04% of amount over \$ 37,950
91,900	191,650.....	1,518.03	+ 2.27% of amount over 91,900
191,650	416,700.....	3,782.36	+ 2.64% of amount over 191,650
416,700.....		9,723.68	+ 2.90% of amount over 416,700

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 63,400.....		1.10% of North Dakota taxable income
63,400	153,100.....	\$ 697.40	+ 2.04% of amount over \$ 63,400
153,100	233,350.....	2,527.28	+ 2.27% of amount over 153,100
233,350	416,700.....	4,348.96	+ 2.64% of amount over 233,350
416,700.....		9,189.40	+ 2.90% of amount over 416,700

Married filing separately

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 31,700.....		1.10% of North Dakota taxable income
31,700	76,550.....	\$ 348.70	+ 2.04% of amount over \$ 31,700
76,550	116,675.....	1,263.64	+ 2.27% of amount over 76,550
116,675	208,350.....	2,174.48	+ 2.64% of amount over 116,675
208,350.....		4,594.70	+ 2.90% of amount over 208,350

Head of household

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 50,800.....		1.10% of North Dakota taxable income
50,800	131,200.....	\$ 558.80	+ 2.04% of amount over \$ 50,800
131,200	212,500.....	2,198.96	+ 2.27% of amount over 131,200
212,500	416,700.....	4,044.47	+ 2.64% of amount over 212,500
416,700.....		9,435.35	+ 2.90% of amount over 416,700