

State of Wisconsin  
Department of Revenue

# Calculation of Wisconsin Income Tax Tables For Tax Year 2016

## I. Single, Head of Household, or Fiduciaries

### A. Wisconsin taxable income under \$100,000:

- Determine midpoint of \$100 brackets with the following exceptions:
  - \$0 - \$20 of taxable income in first bracket has a tax of –0–.
  - \$20 - \$40 of taxable income in second bracket has a tax of \$1.
  - \$40 - \$100 of taxable income in third bracket has a tax of \$3.
- Apply the following rates to that midpoint: (**Note:** Only the final amount should be rounded to the nearest dollar. Round .500 or more up and less than .500 down.)

#### Taxable Income

At Least	But Less Than	Tax Computation
\$ 0	\$ 11,120	4.00% of excess over \$0
\$ 11,120	\$ 22,230	\$444.80 plus 5.84% of excess over \$11,120
\$ 22,230	\$ 100,000	\$1,093.624 plus 6.27% of excess over \$22,230

### B. Wisconsin taxable income of \$100,000 or over, apply the following rates:

#### Taxable Income

At Least	But Less Than	Tax Computation
\$ 100,000	\$ 244,750	\$5,969.803 plus 6.27% of excess over \$100,000
\$ 244,750 or over		\$15,045.628 plus 7.65% of excess over \$244,750

## II. Married Filing Jointly

### A. Wisconsin taxable income under \$100,000:

- Determine midpoint of \$100 brackets with the following exceptions:
  - \$0 - \$20 of taxable income in first bracket has a tax of –0–.
  - \$20 - \$40 of taxable income in second bracket has a tax of \$1.
  - \$40 - \$100 of taxable income in third bracket has a tax of \$3.
- Apply the following rates to that midpoint: (**Note:** Only the final amount should be

rounded to the nearest dollar. Round .500 or more up and less than .500 down.)

### Taxable Income

At Least	But Less Than	Tax Computation
\$ 0	\$ 14,820	4.00% of excess over \$0
\$ 14,820	\$ 29,640	\$592.80 plus 5.84% of excess over \$14,820
\$ 29,640	\$ 100,000	\$1,458.288 plus 6.27% of excess over \$29,640

B. Wisconsin taxable income of \$100,000 or over, apply the following rates:

### Taxable Income

At Least	But Less Than	Tax Computation
\$ 100,000	\$ 326,330	\$5,869.86 plus 6.27% of excess over \$100,000
\$ 326,330 or over		\$20,060.751 plus 7.65% of excess over \$326,330

## III. Married Filing Separately

A. Wisconsin taxable income under \$100,000:

- Determine midpoint of \$100 brackets with the following exceptions:
  - \$0 - \$20 of taxable income in first bracket has a tax of –0–.
  - \$20 - \$40 of taxable income in second bracket has a tax of \$1.
  - \$40 - \$100 of taxable income in third bracket has a tax of \$3.
- Apply the following rates to that midpoint: (**Note:** Only the final amount should be rounded to the nearest dollar. Round .500 or more up and less than .500 down.)

### Taxable Income

At Least	But Less Than	Tax Computation
\$ 0	\$ 7,410	4.00% of excess over \$0
\$ 7,410	\$ 14,820	\$296.40 plus 5.84% of excess over \$7,410
\$ 14,820	\$ 100,000	\$729.144 plus 6.27% of excess over \$14,820

B. Wisconsin taxable income of \$100,000 or over, apply the following rates:

### Taxable Income

At Least	But Less Than	Tax Computation
\$ 100,000	\$ 163,170	\$6,069.93 plus 6.27% of excess over \$100,000

At Least	But Less Than	Tax Computation
\$ 163,170 or over		\$10,030.689 plus 7.65% of excess over \$163,170

## Calculation of Wisconsin Standard Deduction Tables For Tax Year 2016

### I. Single

#### A. Wisconsin income under \$117,477:

- Determine midpoint of \$500 brackets with the following exceptions:
  - \$0 - \$10,140 of Wisconsin income in first bracket has a standard deduction of \$10,270.
  - \$10,140 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$10,270.
  - \$117,000 - \$117,477 in last bracket has a standard deduction of \$0.
- Determine the standard deduction for that midpoint as follows:

#### Wisconsin Income

At Least	But Less Than	Standard Deduction
\$ 0	\$ 14,800	\$10,270
\$ 14,800	\$100,383	\$10,270 less 12% of excess over \$14,800
\$100,383 or over		\$0

- B. For Wisconsin income of \$117,477 or over, the standard deduction is \$0. (**Note:** The standard deduction table continues to \$117,477 even though the standard deduction is \$0 for single persons beginning with the \$100,500 - \$101,000 bracket.)

### II. Married Filing Jointly

#### A. Wisconsin income under \$117,477:

- Determine midpoint of \$500 brackets with the following exceptions:
  - \$0 - \$10,140 of Wisconsin income in first bracket has a standard deduction of \$19,010.
  - \$10,140 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$19,010.
  - \$117,000 - \$117,477 in last bracket has a standard deduction of \$47.
- Determine the standard deduction for that midpoint as follows:

#### Wisconsin Income

At Least	But Less Than	Standard Deduction
\$ 0	\$ 21,360	\$19,010
\$ 21,360	\$ 117,477	\$19,010 less 19.778% of excess over \$21,360
\$ 117,477 or over		\$0

- B. For Wisconsin income of \$117,477 or over, the standard deduction is \$0.

**III. Married Filing Separately****A. Wisconsin income under \$117,477:**

1. Determine midpoint of \$500 brackets with the following exceptions:
  - \$0 - \$10,140 of Wisconsin income in first bracket has a standard deduction of \$9,030
  - \$10,140 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$8,994.
  - \$117,000 - \$117,477 in last bracket has a standard deduction of \$0.
2. Determine the standard deduction for that midpoint as follows:

**Wisconsin Income**

<b>At Least</b>	<b>But Less Than</b>	<b>Standard Deduction</b>
\$ 0	\$ 10,140	\$9,030
\$ 10,140	\$ 55,797	\$9,030 less 19.778% of excess over \$10,140
\$ 55,797 or over		\$0

- B. For Wisconsin income of \$117,477 or over, the standard deduction is \$0. (**Note:** The standard deduction table continues to \$117,477 even though the standard deduction is \$0 for married persons filing separately beginning with the \$56,000 - \$56,500 bracket.)

**IV. Head of Household****A. Wisconsin income under \$117,477:**

1. Determine midpoint of \$500 brackets with the following exceptions:
  - \$0 - \$10,140 of Wisconsin income in first bracket has a standard deduction of \$13,260.
  - \$10,140 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$13,260.
  - \$117,000 - \$117,477 in last bracket has a standard deduction of \$0.
2. Determine the standard deduction for that midpoint as follows:

**Wisconsin Income**

<b>At Least</b>	<b>But Less Than</b>	<b>Standard Deduction</b>
\$ 0	\$ 14,800	\$13,260
\$ 14,800	\$ 43,237	\$13,260 less 22.515% of excess over \$14,800
\$ 43,237	\$100,383	\$10,270 less 12% of excess over \$14,800
\$100,383 or over		\$0

- B. For Wisconsin income of \$117,477 or over, the standard deduction is \$0. (**Note:** The standard deduction table continues to \$117,477 even though the standard deduction is \$0 for head of household beginning with the \$100,500 - \$101,000 bracket.)

## Calculation of Wisconsin School Property Tax Credit Tables For Tax Year 2016

**Note: These tables have not changed from the 2015 version.**

### I. Homeowner's School Property Tax Credit Table

A. Property tax paid of less than \$2,500:

1. Determine midpoint of \$25 brackets (\$1 - \$25 of property tax paid in first bracket has a credit of \$2).
2. Multiply the midpoint by 0.12.

B. For property tax paid of \$2,500 or more, the credit is \$300.

### II. Renter's School Property Tax Credit Table

A. If heat included in rent:

1. Determine midpoint of \$100 brackets (\$1 - \$100 of rent paid in first bracket has a credit of \$1).
2. Multiply the midpoint by 0.024.
3. For rent paid of \$12,500 or more, the credit is \$300.

B. If heat **not** included in rent:

1. Determine midpoint of \$100 brackets (\$1 - \$100 of rent paid in first bracket has a credit of \$2).
2. Multiply the midpoint by 0.03.
3. For rent paid of \$10,000 or more, the credit is \$300.

## Calculation of Wisconsin Homestead Credit Tables A and B For Tax Year 2016

**Note: These tables have not changed from the 2015 version.**

### I. Table A

A. Determine midpoint of \$115 brackets with the following exceptions:

- \$0 - \$8,060 of household income in first bracket has a Table A amount of \$0.
- \$24,620 - \$24,680 of household income in second-to-last bracket has a Table A amount of \$1,457.
- \$24,680 or more of household income in last bracket has a Table A amount of \$1,460.

B. Determine the Table A amount for that midpoint as follows:

[Midpoint - \$8,060] X .0878459

### II. Table B

A. Determine the midpoint of \$10 brackets with the following exceptions:

- \$0 - \$.01 in first bracket has a Table B amount of \$0.
- \$.01 - \$10 in second bracket has a Table B amount of \$10.
- \$1,460 or more in last bracket has a Table B amount of \$1,168.

B. Determine the Table B amount for that midpoint by multiplying the midpoint by 80% (.80).

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