

State of Wisconsin
Department of Revenue

Calculation of Wisconsin Income Tax Tables For Tax Year 2017

I. Single, Head of Household, or Fiduciaries

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

1. 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.
2. 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	\$ 11,230	4.00% of excess over \$0
\$ 11,230	\$ 22,470	\$449.20 plus 5.84% of excess over \$11,230
\$ 22,470	\$ 100,000	\$1,105.616 plus 6.27% of excess over \$22,470

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

Taxable Income

At Least	But Less Than	Tax Computation
\$ 100,000	\$ 247,350	\$5,966.747 plus 6.27% of excess over \$100,000
\$ 247,350 or over		\$15,205.592 plus 7.65% of excess over \$247,350

II. Married Filing Jointly

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

1. 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.
2. 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	\$ 14,980	4.00% of excess over \$0
\$ 14,980	\$ 29,960	\$599.20 plus 5.84% of excess over \$14,980
\$ 29,960	\$ 100,000	\$1,474.032 plus 6.27% of excess over \$29,960

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

Taxable Income

At Least	But Less Than	Tax Computation
\$ 100,000	\$ 329,810	\$5,865.54 plus 6.27% of excess over \$100,000
\$ 329,810 or over		\$20,274.627 plus 7.65% of excess over \$329,810

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	\$ 7,490	4.00% of excess over \$0
\$ 7,490	\$ 14,980	\$299.60 plus 5.84% of excess over \$7,490
\$ 14,980	\$ 100,000	\$737.016 plus 6.27% of excess over \$14,980

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

Taxable Income

At Least	But Less Than	Tax Computation
\$ 100,000	\$ 164,900	\$6,067.77 plus 6.27% of excess over \$100,000

At Least	But Less Than	Tax Computation
\$ 164,900 or over		\$10,137.00 plus 7.65% of excess over \$164,900

Calculation of Wisconsin Standard Deduction Tables For Tax Year 2017

I. Single

A. Wisconsin income under \$118,718:

- Determine midpoint of \$500 brackets with the following exceptions:
 - \$0 - \$10,250 of Wisconsin income in first bracket has a standard deduction of \$10,380.
 - \$10,250 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$10,380.
 - \$118,500 - \$118,718 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	\$ 14,960	\$10,380
\$ 14,960	\$101,460	\$10,380 less 12% of excess over \$14,960
\$101,460 or over		\$0

- B. For Wisconsin income of \$118,718 or over, the standard deduction is \$0. (**Note:** The standard deduction table continues to \$118,718 even though the standard deduction is \$0 for single persons beginning with the \$101,500 - \$102,000 bracket.)

II. Married Filing Jointly

A. Wisconsin income under \$118,718:

- Determine midpoint of \$500 brackets with the following exceptions:
 - \$0 - \$10,250 of Wisconsin income in first bracket has a standard deduction of \$19,210.
 - \$10,250 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$19,210.
 - \$118,500 - \$118,718 in last bracket has a standard deduction of \$22.
- Determine the standard deduction for that midpoint as follows:

Wisconsin Income

At Least	But Less Than	Standard Deduction
\$ 0	\$ 21,590	\$19,210
\$ 21,590	\$ 118,718	\$19,210 less 19.778% of excess over \$21,590
\$ 118,718 or over		\$0

- B. For Wisconsin income of \$118,718 or over, the standard deduction is \$0.

III. Married Filing Separately

A. Wisconsin income under \$118,718:

1. Determine midpoint of \$500 brackets with the following exceptions:
 - \$0 - \$10,250 of Wisconsin income in first bracket has a standard deduction of \$9,130
 - \$10,250 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$9,105.
 - \$118,500 - \$118,718 in last bracket has a standard deduction of \$0.
2. Determine the standard deduction for that midpoint as follows:

Wisconsin Income

At Least	But Less Than	Standard Deduction
\$ 0	\$ 10,250	\$9,130
\$ 10,250	\$ 56,412	\$9,130 less 19.778% of excess over \$10,250
\$ 56,412 or over		\$0

- B. For Wisconsin income of \$118,718 or over, the standard deduction is \$0. (**Note:** The standard deduction table continues to \$118,718 even though the standard deduction is \$0 for married persons filing separately beginning with the \$56,500 - \$57,000 bracket.)

IV. Head of Household

A. Wisconsin income under \$118,718:

1. Determine midpoint of \$500 brackets with the following exceptions:
 - \$0 - \$10,250 of Wisconsin income in first bracket has a standard deduction of \$13,400.
 - \$10,250 - \$10,500 of Wisconsin income in second bracket has a standard deduction of \$13,400.
 - \$118,500 - \$118,718 in last bracket has a standard deduction of \$0.
2. Determine the standard deduction for that midpoint as follows:

Wisconsin Income

At Least	But Less Than	Standard Deduction
\$ 0	\$ 14,960	\$13,400
\$ 14,960	\$ 43,682	\$13,400 less 22.515% of excess over \$14,960
\$ 43,682	\$101,460	\$10,380 less 12% of excess over \$14,960
\$101,460 or over		\$0

- B. For Wisconsin income of \$118,718 or over, the standard deduction is \$0. (**Note:** The standard deduction table continues to \$118,718 even though the standard deduction is \$0 for head of household beginning with the \$101,500 - \$102,000 bracket.)

Calculation of Wisconsin School Property Tax Credit Tables For Tax Year 2017

Note: These tables have not changed from the 2016 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 2017

Note: These tables have not changed from the 2016 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:

$$[\text{Midpoint} - \$8,060] \times .0878459$$

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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