

Minnesota Income Tax Calculations for Tax Year 2017

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	– \$ 37,110	\$0 plus 5.35% of excess over \$0
37,110	– 90,000	\$1,985.39 plus 7.05% of excess over \$37,110

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	– \$147,450	\$5,714.14 plus 7.05% of excess over \$90,000
147,450	– 261,510	\$9,764.36 plus 7.85% of excess over \$147,450
261,510	– and over	\$18,718.07 plus 9.85% of excess over \$261,510

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	– \$ 31,260	\$0 plus 5.35% of excess over \$0
31,260	– 90,000	\$1,672.41 plus 7.05% of excess over \$31,260

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	– \$ 125,600	\$5,813.58 plus 7.05% of excess over \$90,000
125,600	– \$ 209,200	\$8,323.38 plus 7.85% of excess over \$125,600
209,200	– and over	\$14,885.98 plus 9.85% of excess over \$209,200

C. Round result to the nearest dollar.

2017 (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	– \$ 25,390	\$0 plus 5.35% of excess over \$0
25,390	– 83,400	\$1,358.37 plus 7.05% of excess over \$25,390
83,400	– 90,000	\$5,448.08 plus 7.85% of excess over \$83,400

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	– \$156,900	\$5,966.18 plus 7.85% of excess over \$90,000
\$156,900	– and over	\$11,217.83 plus 9.85% of excess over \$156,900

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	– \$ 18,560	\$0 plus 5.35% of excess over \$0
18,560	– 73,730	\$992.96 plus 7.05% of excess over \$18,560
73,730	– 90,000	\$4,882.45 plus 7.85% of excess over \$73,730

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	– \$130,760	\$6,159.65 plus 7.85% of excess over \$90,000
\$ 130,760	– and over	\$9,359.31 plus 9.85% of excess over \$130,760

C. Round result to the nearest dollar.