

News Release

CONTACT Ryan Brown
 PHONE 651-556-6397
 E-MAIL ryan.brown@state.mn.us

FOR IMMEDIATE RELEASE:

December 12, 2018

Contact: Ryan Brown
ryan.brown@state.mn.us

Minnesota income tax brackets, standard deduction and personal exemption amounts for 2019

ST. PAUL, Minn. – The Minnesota Department of Revenue announced the adjusted 2019 individual income tax brackets. For tax year 2019, the state’s individual income tax brackets will change by 2.419 percent from tax year 2018. This annual adjustment will prevent taxpayers from paying taxes at a higher rate solely because of inflationary changes in their income.

Indexing for inflation of individual income tax brackets is required by law and first began in 1979. The brackets are adjusted annually by an inflation factor, rounded to the nearest \$10, based on the change in the [U.S. Consumer Price Index](#) for all urban consumers. The adjustment does not change the Minnesota tax rate that applies to each income bracket.

The brackets apply to tax year 2019. Taxpayers who make quarterly payments of estimated tax should use the following rate schedule to determine their payments, which are due starting in April 2019.

2019 Minnesota Income Tax Brackets

	5.35% Up To	7.05%	7.85%	9.85% Over
Married Joint	\$ 38,770	\$38,771 - \$154,020	\$154,021 - \$273,150	\$273,150
Married Separate	\$ 19,390	\$19,391 - \$ 77,010	\$ 77,011 - \$136,580	\$136,580
Single	\$ 26,520	\$26,521 - \$ 87,110	\$ 87,111 - \$163,890	\$163,890
Head of Household	\$ 32,650	\$32,651 - \$131,190	\$131,191 - \$218,520	\$218,520

2019 Standard Deduction and Personal Exemption Amounts

The Tax Cuts and Jobs Act changed the standard deduction and eliminated the personal exemption at the federal level, but those provisions remained the same as previous years at the state level.

Minnesotans may claim either the standard deduction or elect to itemize deductions on their 2018 Minnesota income tax returns, regardless of the choice they make on their 2018 federal income tax return. For those taking the standard deduction or the personal exemption at the state level, Minnesota has calculated those amounts for 2019 as follows:

- Married Filing Joint standard deduction - \$13,300
- Married Filing Separate standard deduction - \$6,650
- Single standard deduction - \$6,650

News Release

CONTACT Ryan Brown
PHONE 651-556-6397
E-MAIL ryan.brown@state.mn.us

- Head of Household standard deduction - \$9,750
- Personal exemption - \$4,250

Get the latest news and updates from the Minnesota Department of Revenue by following the department on [Facebook](#) and [Twitter](#) or by signing up for our [email subscription list](#).

###