

# Minnesota Income Tax Calculations for Tax Year 2019

## 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	– \$ 38,770	\$0 plus 5.35% of excess over \$0
38,770	– 90,000	\$2,074.20 plus 7.05% of excess over \$38,770

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	– \$154,020	\$5,557.84 plus 7.05% of excess over \$90,000
154,020	– 269,010	\$9,911.20 plus 7.85% of excess over \$154,020
269,010	– and over	\$18,937.92 plus 9.85% of excess over \$269,010

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	– \$32,650	\$0.00 plus 5.35% of the excess over \$0
32,650	– 90,000	\$1,746.78 plus 6.80% of the excess over \$32,650

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	– \$131,190	\$5,646.58 plus 7.05% of excess over \$90,000
131,190	– \$214,980	\$8,447.50 plus 7.85% of excess over \$131,190
214,980	– and over	\$15,025.02 plus 9.85% of excess over \$214,980

C. Round result to the nearest dollar.

2019 (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	– \$26,520		\$0 plus 5.35% of excess over \$0
26,520	– 87,110		\$1,418.82 plus 7.05% of excess over \$26,520
87,110	– 90,000		\$5,538.94 plus 7.85% of excess over \$87,110

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>but less than</u>		
\$90,000	– \$161,720		\$5,765.81 plus 7.85% of excess over \$90,000
161,720	– and over		\$11,395.83 plus 9.85% of excess over \$161,720

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	– \$19,385		\$0 plus 5.35% of excess over \$0
19,385	– 77,010		\$1,012.76 plus 7.05% of excess over \$19,385
77,010	– 90,000		\$4,955.60 plus 7.85% of excess over \$77,010

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	– \$134,505		\$5,975.32 plus 7.85% of excess over \$90,000
134,505	– and over		\$9,468.96 plus 9.85% of excess over \$134,505

C. Round result to the nearest dollar.