Tax Year 2024 Minnesota Revenue Tax Professional Desk Reference Chart

Standard Deduction, Filing Requirements, Mileage Rates, and Income Limits for Credits

State State <th< th=""><th>Category</th><th>2024</th><th>2023</th><th>2022</th><th>2021</th></th<>	Category	2024	2023	2022	2021
Single 51,475 513,825 512,800 512,800 512,800 512,800 513,800 Had of Houshold 521,900 520,800 513,400 513,800 513,800 Married Filing Sparately 522,800 527,700 522,800 527,800 527,800 527,800 527,800 527,800 527,800 513,500 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51,700 51	Filing Status				
Head of Household \$21,900 \$20,800 \$14,800 \$14,800 Married Filing Jointy and Qualitying Storwing Spouse \$29,150 \$27,700 \$25,500 \$25,500 Married Filing Jointy and Qualitying Storwing Spouse \$29,150 \$27,850 \$23,850 \$12,550 Exemptions Federal Exemptions Federal Exemptions Sinterest State Sinterest State Dependent exemption \$0 \$0 \$0 \$0 \$4,450 \$4,350 Single \$1,950 \$0 \$0 \$0 \$4,450 \$4,350 Single \$1,950 \$1,850 \$1,700 \$1,700 \$1,700 Single \$1,950 \$1,850 \$1,700 \$1,700 \$1,700 Married Filing Jointly and Qualitying Surviving Spouse \$1,550 \$1,850 \$1,700 \$1,700 Single \$1,950 \$1,850 \$1,700 \$1,700 \$1,700 Married Filing Jointly and Qualitying Surviving Spouse \$1,550 \$1,850 \$1,700 \$1,700 Married Filing Jointly and Qualitying Surviving Spouse \$1,550	Single				
Married Filing Jointy and Usallying Surviving Spouse \$29,150 \$27,650 \$25,850 \$25,050 Married Filing Separately \$14,677 \$13,850 \$12,250 \$12,250 \$12,550 Exemptions Federal Exemptions Minnecota Exemptions Sinterest State \$16,575 Dependent exemption \$0 \$0 \$0 \$4,450 \$4,350 Filing Status Sinterest Standard Deduction Additional Minnecota Standard Deduction \$1,700	Head of Household				
Number Iming separatery \$14,575 \$13,825 \$13,825 \$13,800 \$15,525 Exemptions Minnesota Exemptions Dependent exemption \$0	Married Filing Jointly and Qualifying Surviving Spouse				
Exemptions Minnesota Exemption Dependent exemption \$0	Married Filing Separately				
Ubbendent exemption \$5,050 \$4,800 \$4,450 \$4,350 Personal exemption \$0 \$0 \$0 \$0 \$0 \$0 Filing Status Additional Federal Standard Deduction Additional Minnesota Standard Deduction Additional Minnesota Standard Deduction Single \$1,950 \$1,850 \$1,750 \$1,700 Filing Status \$1,950 \$1,850 \$1,700 \$1,700 Married Filing Jointly and Qualifying Surviving Spouse \$1,550 \$1,450 \$1,350 Married Filing Separately \$1,550 \$1,450 \$1,350 Nonresident alien \$5 \$5 \$5 \$5 Noresident alien \$0,67 \$0,655 \$0,56 Business (In 1 - Jun 20) \$0,14 \$0,14 \$0,14 S0,14 \$0,14 \$0,14 \$0,14 \$0,14 Merical and Moving (Int 1 - Jun 20) \$0,21 \$0,22 \$0,16 Merical and Moving (Int 1 - Dec 31) \$0,21 \$0,22 \$0,16 Merical and Moving (Int 1 - Dec 31) \$0,21 \$0,22 \$0,16 Credit <	Exemptions	Federal Exemptions			
Additional Federal Standard Deduction Additional Minnesota Standard Deduction Single \$1,950 \$1,850 \$1,700 Head of Household \$1,950 \$1,850 \$1,700 Married Filing Jointly and Qualifying Surviving Spouse \$1,550 \$1,850 \$1,700 Married Filing Jointly and Qualifying Surviving Spouse \$1,550 \$1,500 \$1,400 \$1,350 Married Filing Separately \$1,550 \$1,500 \$1,400 \$1,350 Residency Federal and State Filing Requirements Nonresident alien \$5 \$5 \$5 Nonresident alien \$0.67 \$0.655 \$0.625 \$0.55 \$0.565 Business (Jun 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jun 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jun 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.14 Beainess (Jun 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.14 Chartable (Jul 1 - Dec 31) \$0.21 \$0.22 </td <td>Dependent exemption</td> <td></td> <td></td> <td></td> <td></td>	Dependent exemption				
Hilling Status Additional Minnesota Standard Deduction Single \$1,950 \$1,850 \$1,700 Single \$1,950 \$1,850 \$1,700 Head of Household \$1,950 \$1,850 \$1,700 Married Filing Jointly and Qualifying Surviving Spouse \$1,550 \$1,500 \$1,400 Married Filing Separately \$1,550 \$1,500 \$1,400 Nonresident alien \$5 \$5 \$5 Nonresident alien \$5 \$5 \$5 Subsines (Jul 1 - Jun 30) \$0.67 \$0.655 \$0.625 Busines (Jul 1 - Jun 30) \$0.14 \$0.14 \$0.14 Betaines (Jul 1 - Jun 30) \$0.22 \$0.18 \$0.14 Charitable (Jul 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jul 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Credit Income Limits \$0.14 \$0.14 \$0.14 \$0.14 El: Child 14 \$0.14 \$0.14 \$0.14 \$0.14	Personal exemption	\$0	\$0	\$0	\$0
single \$1,950 \$1,850 \$1,700 \$1,700 Head of Household \$1,950 \$1,850 \$1,750 \$1,700 Married Filing Jointly and Qualifying Surviving Spouse \$1,550 \$1,450 \$1,400 \$1,350 Married Filing Separately \$1,550 \$1,400 \$1,400 \$1,350 Nonresident allen \$5 \$5 \$5 \$5 Nonresident allen \$0.67 \$0.655 \$0.565 \$0.565 Susiness (Jan 1 - Jun 30) \$0.67 \$0.655 \$0.625 \$0.50 Business (Jan 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Credit 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Credit Credit \$1,400 \$16,480 \$21,430 EI: 1 child Amoving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Credit 51,604 \$1,430 \$1,430 \$1,450 \$1,430	Filing Status				
Head of Household \$1,950 \$1,850 \$1,700 \$1,700 Married Filing Jointly and Qualifying Surviving Spouse \$1,550 \$1,500 \$1,400 \$1,350 Married Filing Separately \$1,550 \$1,500 \$1,400 \$1,350 Residency \$1,550 \$1,500 \$1,400 \$1,350 Nonresident alien \$5 \$5 \$5 \$5 Type of Mileage Standard Mileage Rates \$0.67 \$0.655 \$0.625 \$0.56 Business (Jan 1 - Jun 30) \$0.67 \$0.655 \$0.625 \$0.56 \$0.56 Medical and Moving (Jan 1 - Jun 30) \$0.14 \$0.16<	Single				\$1,700
Married Filing Jointly and Qualitying Surviving Spouse \$1,550 \$1,450 \$1,350 \$1,350 \$1,350 Married Filing Separately \$1,550 \$1,450 \$1,350 \$1,350 \$1,350 Residency Federal and State Filing Requirements Nonresident alien \$5 \$5 \$5 \$5 Standard Mileage Rates Business (Jul 1 - Dec 31) \$0.67 \$0.655 \$0.56 Business (Jul 1 - Dec 31) \$0.14 \$0.14 \$0.14 \$0.14 Charitable (Jun 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jul 1 - Dec 31) \$0.21 \$0.22 \$0.22 \$0.16 Medical and Moving (Jul 1 - Dec 31) \$0.21 \$0.22 \$0.26 \$2.7,380 Earned Income Credit (EIC): No children \$18,591 \$17,640 \$21,430 \$22,610 \$27,380 EIC: 1 child \$40,084 \$46,560 \$34,342 \$42,158 \$21,610 \$27,380 EIC: 2 children, Married Filing Jointly \$55,768 <	Head of Household	\$1,950	\$1,850	\$1,700	\$1,700
Marine Print \$1,550 \$1,450 \$1,350 \$1,350 Residency Federal and State Filing Requirements Nonresident alien \$5 \$5 \$5 \$5 Type of Mileage Standard Mileage Rates Business (Jul 1 - Dec 31) \$0.67 \$0.655 \$0.535 \$0.565 Charitable (Jun 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jun 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jun 1 - Dec 31) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jun 1 - Dec 31) \$0.21 \$0.22 \$0.18 \$0.16 Credit Credit \$17,640 \$16,480 \$21,430 EIC: No children \$18,591 \$17,640 \$16,480 \$21,430 EIC: No children \$55,768 \$53,201 \$27,380 EIC: 1 child \$44,908 \$43,939 \$47,915 EIC: 2 children \$55,768 \$53,201 \$43,962 \$48,808 EIC: 2 children \$55,838	Married Filing Jointly and Qualifying Surviving Spouse	\$1,550	\$1,450	\$1,350	\$1,350
Nonresident alien \$5 \$5 \$5 \$5 Type of Mileage Standard Mileage Rates Business (Jan 1 - Jun 30) \$0.67 \$0.655 \$0.585 \$0.625 \$0.56 Business (Jun 1 - Dec 31) \$0.67 \$0.655 \$0.625 \$0.56 Charitable (Jun 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 Charitable (Jun 1 - Dec 31) \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.22 \$0.18 Medical and Moving (Jun 1 - Dec 31) \$0.21 \$0.22 \$0.22 \$0.16 Credit Thorme Limits \$10.600 \$21,430 EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$48,108 EIC: 2 children, Married Filing Jointly \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$66,819 \$63,398 \$55,929 \$53,865 EI	Married Filing Separately				\$1,350
Type of Mileage Standard Mileage Rates Business (Jan 1 - Jun 30) \$0.67 \$0.655 \$0.585 \$0.565 Business (Jul 1 - Dec 31) \$0.67 \$0.655 \$0.625 \$0.56 Charitable (Jan 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Charitable (Jul 1 - Dec 31) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Credit \$0.21 \$0.22 \$0.22 \$0.16 \$0.16 Credit \$18,591 \$17,640 \$16,480 \$21,430 EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$42,158 EIC: 2 children, Married Filing Jointly \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$55,768 \$52,918 \$53,100 \$23,000 </td <td>Residency</td> <td colspan="4">Federal and State Filing Requirements</td>	Residency	Federal and State Filing Requirements			
Business (Jan 1 - Jun 30) \$0.67 \$0.655 \$0.585 \$0.56 Business (Jul 1 - Dec 31) \$0.67 \$0.655 \$0.625 \$0.56 Charitable (Jan 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 Charitable (Jul 1 - Dec 31) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jul 1 - Dec 31) \$0.21 \$0.22 \$0.22 \$0.16 Credit Torcome Limits \$0.16 Earned Income Credit (EIC): No children \$18,591 \$17,640 \$16,480 \$21,430 EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child, Married Filing Jointly \$25,511 \$24,210 \$24,610 \$21,430 EIC: 2 children, Married Filing Jointly \$26,064 \$53,120 \$49,622 \$48,108 EIC: 2 children funder Grifing Jointly \$26,688 \$59,478 \$55,529 \$53,865 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No childr	Nonresident alien	\$5		•	\$5
Business (Jul 1 - Dec 31) \$0.67 \$0.655 \$0.625 \$0.56 Charitable (Jan 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jan 1 - Dec 31) \$0.21 \$0.22 \$0.22 \$0.16 Credit \$0.21 \$0.22 \$0.22 \$0.16 Credit Income Limits \$22,511 \$24,210 \$22,610 \$27,380 EIC: A children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$42,158 EIC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: 1 child		40.57		-	40.5C
Charitable (Jan 1 - Jun 30) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Charitable (Jul 1 - Dec 31) \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jul 1 - Dec 31) \$0.21 \$0.22 \$0.22 \$0.16 Credit Income Limits Income Limits Income Limits Earned Income Credit (EIC): No children \$18,591 \$17,640 \$16,480 \$21,430 EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$44,158 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children \$55,768 \$55,929 \$53,865 \$51,200 \$23,200 WFC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$24,400 \$42,500 WFC: 1 child <td></td> <td></td> <td>•••••</td> <td></td> <td></td>			•••••		
Charitable (Jul 1 - Dec 31) \$0.14 \$0.14 \$0.14 \$0.14 \$0.14 Medical and Moving (Jan 1 - Jun 30) \$0.21 \$0.22 \$0.18 \$0.16 Medical and Moving (Jul 1 - Dec 31) \$0.21 \$0.22 \$0.22 \$0.16 Credit Income Limits Income Limits \$16,480 \$21,430 ElC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 ElC: 1 child, Married Filing Jointly \$25,501 \$24,210 \$24,215 \$43,492 \$44,158 ElC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 ElC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 ElC: 2 children, Married Filing Jointly \$66,819 \$63,398 \$53,057 \$51,464 ElC: 3 children \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$24,200 \$42,500 WFC: 1 child \$31,090 \$29,500 \$44,400 \$48,500 <t< td=""><td></td><td>·····</td><td>•</td><td></td><td></td></t<>		·····	•		
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Credit Income Limits Earned Income Credit (EIC): No children \$18,591 \$17,640 \$16,480 \$21,430 EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$42,158 EIC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$42,400 \$42,500 <	Medical and Moving (Jan 1 - Jun 30)	\$0.21	\$0.22	\$0.18	\$0.16
Earned Income Credit (EIC): No children \$18,591 \$17,640 \$16,480 \$21,430 EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$42,158 EIC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly \$36,880 \$35,000 \$24,400 \$42,500 WFC: 1 child \$31,090 \$29,500 \$44,400 \$44,500 WFC: 2 children \$31,090 \$29,500 \$44,800 \$48,800 WFC: 2 child	, , , , , , , , , , , , , , , , , , ,	\$0.21	\$0.22	\$0.22	\$0.16
EIC: No children, Married Filing Jointly \$25,511 \$24,210 \$22,610 \$27,380 EIC: 1 child \$49,084 \$46,560 \$43,492 \$42,158 EIC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 1 child, Married Filing Jointly \$36,880 \$35,000 \$48,400 \$48,800 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 <t< td=""><td>Credit</td><td></td><td>In</td><td>come Limits</td><td></td></t<>	Credit		In	come Limits	
EIC: 1 child \$49,084 \$46,560 \$43,492 \$42,158 EIC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$42,400 \$42,500 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 2 children \$31,090 \$29,500 \$48,400 \$48,800 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$54,800 \$52,500	Earned Income Credit (EIC): No children	\$18,591	\$17,640	\$16,480	\$21,430
EIC: 1 child, Married Filing Jointly \$56,004 \$53,120 \$49,622 \$48,108 EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$50,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 2 children \$31,090 \$29,500 \$44,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$54,800 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$54,800 WFC: 3 or more children \$31,090 \$29,500 \$54,800 </td <td>EIC: No children, Married Filing Jointly</td> <td>\$25<i>,</i>511</td> <td>\$24,210</td> <td>\$22,610</td> <td>\$27,380</td>	EIC: No children, Married Filing Jointly	\$25 <i>,</i> 511	\$24,210	\$22,610	\$27,380
EIC: 2 children \$55,768 \$52,918 \$43,399 \$47,915 EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 1 child, Married Filing Jointly \$36,880 \$35,000 \$48,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$44,700 \$48,800 WFC: 2 children \$31,090 \$29,500 \$44,700 \$48,800 WFC: 3 or more children \$31,090 \$29,500 \$54,700 \$54,800 WFC: 3 or more children \$31,090 \$29,500 \$54,700 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400	EIC: 1 child	\$49,084	\$46,560	\$43,492	\$42,158
EIC: 2 children, Married Filing Jointly \$62,688 \$59,478 \$55,529 \$53,865 EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 2 children \$31,090 \$29,500 \$48,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 3 or more children filing Jointly \$36,880 \$35,000 \$54,700 \$54,800 WFC: 3 or more children \$31,090 \$29,500 \$52,400 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400 \$55,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400 \$58,500 MIED: K-12 Education Credit (Maximum for two or fewer children - lim	EIC: 1 child, Married Filing Jointly	\$56,004	\$53,120	\$49,622	\$48,108
EIC: 3 children \$59,899 \$56,838 \$53,057 \$51,464 EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 \$48,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$48,800 WFC: 3 or more children \$31,090 \$29,500 \$52,400 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$54,800 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400 \$58,500 MIED: K-12 Education Credit (Maximum for two or fewer children - limit increases by \$3,000 for each additional qualifying child) \$79,760 \$76,000 \$37,500	EIC: 2 children	\$55,768	\$52,918	\$43,399	\$47,915
EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 1 child, Married Filing Jointly \$36,880 \$35,000 \$48,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 3 or more children \$31,090 \$29,500 \$54,700 \$54,800 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$52,400 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400 \$58,500 MIED: K-12 Education Credit (Maximum for two or fewer children - limit increases by \$3,000 for each additional qualifying child) \$79,760 \$76,000 \$37,500 \$37,500	EIC: 2 children, Married Filing Jointly	\$62,688	\$59,478	\$55,529	\$53,865
EIC: 3 children, Married Filing Jointly \$66,819 \$63,398 \$59,187 \$57,414 Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$23,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 1 child, Married Filing Jointly \$36,880 \$35,000 \$48,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$48,800 WFC: 3 or more children \$31,090 \$29,500 \$52,400 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400 \$58,500 MIED: K-12 Education Credit (Maximum for two or fewer children - limit increases by \$3,000 for each additional qualifying child) \$79,760 \$76,000 \$37,500 \$37,500	EIC: 3 children	\$59,899	\$56,838	\$53,057	\$51,464
Minnesota Working Family Credit (WFC): No children and ages 19-64 \$31,090 \$29,500 \$23,100 \$29,200 WFC: No children, Married Filing Jointly, either spouse is age 19-64 \$36,880 \$35,000 \$29,100 \$29,200 WFC: 1 child \$31,090 \$29,500 \$42,400 \$42,500 WFC: 1 child, Married Filing Jointly \$36,880 \$35,000 \$48,400 \$48,500 WFC: 2 children \$31,090 \$29,500 \$48,700 \$48,800 WFC: 2 children, Married Filing Jointly \$36,880 \$35,000 \$54,700 \$48,800 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$52,400 \$52,500 WFC: 3 or more children, Married Filing Jointly \$36,880 \$35,000 \$58,400 \$58,500 MIED: K-12 Education Credit (Maximum for two or fewer children - limit increases by \$3,000 for each additional qualifying child) \$79,760 \$76,000 \$37,500 \$37,500	EIC: 3 children. Married Filing Jointly	\$66.819	•••••		
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limit increases by \$3,000 for each additional qualifying child)	M1ED: K-12 Education Credit (Maximum for two or fewer children -		•		
NUL UL DUG 3DG LODODDODT LOCO LODOT COO COO COO COO COO COO COO COO COO C	limit increases by \$3,000 for each additional qualifying child) M1CD: Child and Dependent Care Credit	\$86,410	\$83,210	\$79,300	\$77,630

2024 Standard Deduction Limitations & Itemized Deduction Phaseout Table

Filing Status	AGI >	
Married Filing Separately	\$116,250	
All Others	\$232,500	

Phaseout Table for 2024 Child Tax Credit

If a client is not eligible for the Working Family Credit, reduce the phaseout by \$3,075.

Qualifying Children (Under Age 18 Only)	1	2	3	4	5
Married Filing Jointly and receiving full Working Family Credit of \$369	\$54,534	\$69,117	\$83,700	\$98,284	\$112,867
Not Married Filing Jointly and receiving full Working Family Credit of \$369	\$48,744	\$63,327	\$77,910	\$92,494	\$107,077

For each qualifying child after five, increase the phaseout by \$14,583.

Phaseout Table for 2024 Credit for Qualifying Older Children

If a client is not eligible for the Working Family Credit, reduce the phaseout by \$4,100.

Qualifying Older Children (No Child Tax Credit)	1	2	3
Married Filing Jointly and receiving full Working Family Credit of \$369	\$51,758	\$65,536	\$70,202
Not Married Filing Jointly and receiving full Working Family Credit of \$369	\$45,968	\$59,746	\$64,412

2024 Minnesota Income Tax Brackets

Filing Status	5.35% Up To	6.8%	7.85%	9.85% Over
Married Filing Jointly	\$46,330	\$46,331 - \$184,040	\$184,041 - \$321,450	\$321,450
Married Filing Separately	\$23,165	\$23,166 - \$92,020	\$92,021 - \$160,725	\$160,725
Single	\$31,690	\$31,691 - \$104,090	\$104,091 - \$193,240	\$193,240
Head of Household	\$39,010	\$39,011 - \$156,760	\$156,761 - \$256,880	\$256,880

2025 Minnesota Income Tax Brackets

Filing Status	5.35% Up To	6.8%	7.85%	9.85% Over
Married Filing Jointly	\$47,620	\$47,621 - \$189,180	\$189,181 - \$330,410	\$330,410
Married Filing Separately	\$23,810	\$23,811 - \$94,590	\$94,591 - \$165,205	\$165,205
Single	\$32,570	\$32,571 - \$106,990	\$106,991 - \$198,630	\$198,630
Head of Household	\$40,100	\$40,101 - \$161,130	\$161,131 - \$264,050	\$264,050