

Tax Year 2022 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2022. This is a stratified, random sample, produced annually, of Minnesota tax returns supplemented with federal return data. This allows the capture of data from the Federal form 1040 & supporting schedules regarding sources of income & details of itemized deductions as well as items from the Minnesota return not obtained during regular processing. The 2022 sample contains 42,317 records from a total of 3,026,899 in the tax filing population that year.

The tables show data distributed by federal adjusted gross income (FAGI) for Minnesota residents with an additional line for the total of nonresident filers. **Table A** contains federal data for all filers, **Table B** shows details of itemized deductions, & **Table C** has data from the Minnesota form M-1.

Total incomes & deductions shown for nonresidents are the totals claimed on their federal tax returns. Much of that income is not allocated to Minnesota. As a result, nonresidents account for only 6.13 percent of Minnesota tax liability (before credits) even though they reported 37.38 percent of the all-filer total for federal adjusted gross income (FAGI), 61.94 percent of the all-filer total for itemized deductions, & 39.71 percent of the all-filer total for federal taxable income.

Table A

Tax Year 2022 Minnesota Individual Income Tax Sample - Selected Fields from Federal Form 1040

Federal Adjusted Gross Income	Number of										Business Income		Capital Gains	
Range	FAGI	Returns	Wages	Count	Interest	Count	Dividends	Count	State Tax Refund	Count	(Schedule C)	Count	(Schedule D)	Count
Less than Zero	\$ (1,733,831,798)	20,092	\$ 275,881,845	6,037	\$ 59,328,368	9,441	\$ 43,962,067	6,071	\$ 551,695	157	\$ (222,245,100)	7,495	\$ 281,257,162	9,071
\$ 0 - 4,999	322,831,584	139,850	320,448,886	80,237	31,582,040	33,522	21,807,042	16,033	44,024	305	33,289,523	16,146	6,094,166	13,085
\$ 5,000 - 9,999	1,134,228,679	150,858	877,704,621	115,387	7,394,044	29,060	30,981,620	19,039	330,091	389	56,489,811	18,548	14,975,329	16,515
\$ 10,000 - 19,999	3,967,548,735	267,122	2,901,290,167	202,569	23,957,033	56,265	57,307,498	30,136	868,863	1,281	307,168,599	42,904	24,863,309	25,624
\$ 20,000 - 29,999	5,861,093,473	234,476	4,367,592,602	184,168	37,027,950	53,970	72,445,415	29,547	1,352,775	1,663	333,188,310	30,736	52,368,913	26,805
\$ 30,000 - 39,999	8,598,457,492	244,968	6,962,678,168	207,244	32,950,238	50,070	75,836,947	31,156	2,077,498	2,117	317,305,165	29,214	38,593,534	26,285
\$ 40,000 - 49,999	11,068,382,379	245,946	8,940,764,671	210,875	31,305,226	57,556	74,830,976	32,771	2,540,576	3,374	233,001,571	25,228	51,393,174	29,158
\$ 50,000 - 99,999	55,773,482,072	776,287	41,759,628,158	651,413	219,871,773	282,145	605,960,043	182,293	16,889,812	27,124	1,202,989,149	100,835	533,384,274	163,837
\$100,000 - 249,999	98,901,657,700	660,001	73,714,973,665	571,828	389,487,188	368,564	1,664,260,326	264,163	18,794,533	17,416	2,240,050,727	117,058	2,406,600,506	238,205
\$250,000 - 499,999	40,024,646,723	119,674	27,165,911,007	105,914	263,958,148	91,731	1,083,268,350	81,803	6,801,838	2,108	1,309,331,194	26,346	2,329,488,375	77,993
\$500,000 & Over	182,018,174,404	58,209	42,111,872,817	49,374	10,333,995,583	54,353	13,769,277,349	49,201	40,918,357	2,228	2,109,721,539	16,232	59,779,371,724	50,167
Resident	254,210,504,139	2,745,156	174,193,947,994	2,230,729	1,673,442,292	998,739	5,555,208,682	678,927	66,001,387	53,134	6,300,712,865	398,365	12,387,237,249	615,235
Nonresident	151,726,167,305	172,327	35,204,798,614	154,317	9,757,415,300	87,938	11,944,728,953	63,287	25,168,674	5,027	1,619,577,623	32,377	53,131,153,215	61,509
TOTALS	\$405,936,671,444	2,917,483	\$209,398,746,608	2,385,046	\$ 11,430,857,591	1,086,677	\$ 17,499,937,635	742,213	\$ 91,170,061	58,161	\$ 7,920,290,489	430,742	\$ 65,518,390,464	676,744

Federal Adjusted Gross Income	Taxable IRA Distributions		Taxable Pensions		Schedule E Income		Farm Income		Taxable Unemployment Compensation		Taxable Social Security Benefits		Other Income	
Range	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	\$ 28,343,174	1,929	\$ 34,202,872	2,586	\$ (1,127,675,294)	8,050	\$ (197,728,145)	4,312	\$ 2,167,483	199	\$ 1,444,741	79	\$ (827,426,325)	7,037
\$ 0 - 4,999	19,300,265	7,091	38,010,972	12,106	(52,656,717)	2,889	(18,615,939)	1,435	2,085,518	100	502,976	212	(67,416,279)	18,112
\$ 5,000 - 9,999	59,642,786	13,171	121,210,591	21,520	(23,460,630)	5,644	(785,522)	1,297	5,892,246	2,259	2,122,624	1,157	(7,778,710)	12,055
\$ 10,000 - 19,999	195,358,963	25,375	393,283,938	43,374	10,919,241	12,934	(11,462,853)	1,972	29,049,892	7,137	44,108,362	29,423	25,509,126	27,410
\$ 20,000 - 29,999	258,866,066	26,070	511,308,878	41,435	38,899,764	13,148	(829,084)	5,079	51,462,336	10,113	185,691,218	49,994	(7,327,716)	29,933
\$ 30,000 - 39,999	278,589,201	22,597	543,074,257	36,665	80,322,714	12,484	(18,999,942)	2,110	51,797,638	9,243	305,791,473	41,739	2,346,147	35,796
\$ 40,000 - 49,999	318,490,287	22,807	773,690,925	41,102	126,607,469	13,672	4,318,851	2,679	66,889,815	9,340	482,079,622	40,755	21,173,202	40,925
\$ 50,000 - 99,999	2,175,478,134	110,997	4,758,858,822	185,530	859,281,949	75,999	(27,603,814)	16,633	282,350,085	38,206	3,575,049,694	177,737	156,294,711	147,977
\$100,000 - 249,999	4,155,005,489	120,750	5,994,929,298	163,618	3,610,817,336	128,630	423,959,842	27,142	196,053,741	29,447	4,205,222,394	137,359	386,871,348	160,120
\$250,000 - 499,999	1,556,463,162	24,004	1,368,295,891	23,703	3,891,032,792	44,950	6,814,592	4,633	13,657,755	2,077	629,411,214	18,212	680,071,287	23,405
\$500,000 & Over	809,475,758	10,041	550,280,091	8,403	42,329,847,801	39,610	(99,428,095)	2,118	2,455,819	300	331,049,380	9,289	2,863,986,206	17,175
Resident	9,052,790,772	366,344	14,179,435,698	551,768	21,219,807,133	312,572	195,653,385	64,745	643,417,901	99,950	9,202,682,444	484,395	1,040,988,569	491,408
Nonresident	802,222,515	18,486	907,710,837	28,274	28,524,129,291	45,437	(136,013,495)	4,664	60,444,425	9,371	559,791,253	21,561	2,185,314,426	28,536
TOTALS	\$ 9,855,013,287	384,830	\$ 15,087,146,535	580,042	\$ 49,743,936,424	358,009	\$ 59,639,891	69,409	\$ 703,862,327	109,322	\$ 9,762,473,697	505,957	\$ 3,226,302,995	519,944

Federal Adjusted Gross Income	Federal Gross Income		Student Loan Interest Deduction		Self-Employment Tax Deduction		Standard Deduction		Federal Taxable Income	
Range	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	\$ (1,706,918,179)	19,692	\$ 372,264	74	\$ 564,720	707	\$ 5,156,292	3,263	\$ 336,477,008	18,355
\$ 0 - 4,999	339,250,010	132,252	493,510	372	772,614	782	3,257,109	12,778	1,554,753,128	138,427
\$ 5,000 - 9,999	1,149,685,303	150,858	1,750,472	372	685,652	1,107	6,225,354	15,875	1,834,445,520	148,981
\$ 10,000 - 19,999	4,031,331,355	267,044	6,516,650	2,123	4,542,171	4,243	28,555,478	36,988	3,951,266,798	260,769
\$ 20,000 - 29,999	5,944,557,073	234,476	13,338,341	2,853	7,922,573	7,477	32,170,903	26,447	3,720,354,709	229,248
\$ 30,000 - 39,999	8,683,284,713	244,968	12,175,359	3,834	9,775,248	9,275	31,937,470	23,662	3,872,350,283	238,569
\$ 40,000 - 49,999	11,163,758,370	245,946	16,417,040	3,890	13,996,135	14,359	27,203,154	19,666	3,911,612,808	238,095
\$ 50,000 - 99,999	56,289,352,343	776,287	92,855,412	19,112	34,499,658	41,545	125,724,867	79,977	13,459,614,012	703,647
\$100,000 - 249,999	99,886,987,197	660,001	100,136,049	16,145	31,670,229	35,600	258,257,759	101,056	13,639,961,927	549,616
\$250,000 - 499,999	40,616,359,389	119,674	18,077,041	1,760	-	0	109,291,390	25,610	2,036,412,692	80,092
\$500,000 & Over	183,101,433,472	58,209	6,195,243	663	-	0	231,265,980	19,871	577,756,292	23,058
Resident	256,906,740,145	2,737,079	249,384,724	48,456	96,441,302	106,927	642,095,270	335,177	46,142,396,492	2,489,184
Nonresident	152,592,340,901	172,327	18,942,657	2,743	7,987,698	8,168	216,950,488	30,017	2,752,608,684	139,673
TOTALS	\$409,499,081,046	2,909,407	\$ 268,327,381	51,199	\$ 104,429,001	115,095	\$ 859,045,758	365,194	\$ 48,895,005,176	2,628,857

Note: Parts may not sum to totals due to rounding.

Table B

Tax Year 2022 Minnesota Individual Income Tax Sample - Selected Fields from Federal Schedule A (Itemizers Only)

Federal Adjusted Gross Income Range	Total Itemized Deductions - 1040	Count	Medical Expense Deduction	Count	State Income Tax Deduction	Count	Real Estate Taxes Deduction	Count	Total Taxes Deduction	Count
Less than Zero	\$ 92,074,561	1,709	\$ 18,984,982	1,069	\$ 43,155,595	1,434	\$ 15,858,871	1,381	\$ 12,607,693	1,598
\$ 0 - 4,999	33,242,557	1,058	22,126,951	840	5,701,177	847	4,435,627	902	4,715,630	1,058
\$ 5,000 - 9,999	37,685,260	1,304	17,042,552	970	3,149,343	1,273	2,864,192	613	5,098,536	1,304
\$ 10,000 - 19,999	173,823,852	5,464	95,413,171	4,539	9,347,444	5,239	13,010,239	3,510	21,019,806	5,406
\$ 20,000 - 29,999	162,619,013	4,587	118,817,176	3,808	6,869,409	4,468	10,822,361	2,524	16,564,202	4,523
\$ 30,000 - 39,999	151,174,349	6,399	73,688,705	4,574	11,925,830	6,182	20,208,121	4,987	30,261,173	6,399
\$ 40,000 - 49,999	197,641,482	7,851	86,096,385	5,129	23,047,146	7,817	24,209,645	5,780	42,266,954	7,851
\$ 50,000 - 99,999	1,693,477,350	72,217	414,819,314	20,614	313,943,663	71,822	236,665,251	63,016	517,634,026	72,217
\$100,000 - 249,999	3,472,798,921	110,267	561,824,279	22,339	1,021,348,832	109,991	512,925,728	100,382	1,034,193,820	110,079
\$250,000 - 499,999	1,743,521,668	39,581	50,762,528	2,019	1,140,531,527	39,384	314,683,582	36,704	389,731,531	39,452
\$500,000 & Over	16,257,352,679	35,136	20,155,573	244	12,295,133,685	35,012	770,529,584	31,698	526,926,250	35,087
Resident	9,139,735,461	253,535	1,397,303,578	63,329	5,080,895,035	251,812	1,332,774,096	224,056	2,128,137,598	253,211
Nonresident	14,875,676,231	32,039	82,428,040	2,816	9,793,258,618	31,657	593,439,105	27,438	472,882,023	31,763
TOTALS	\$ 24,015,411,692	285,574	\$ 1,479,731,617	66,145	\$ 14,874,153,653	283,470	\$ 1,926,213,200	251,494	\$ 2,601,019,621	284,974

Federal Adjusted Gross Income Range	Total Home Mortgage Interest Deduction (& Points)	Count	Investment Interest Deduction	Count	Charitable Contributions Deduction - Cash	Count	Charitable Contributions Deduction - Non-Cash	Count
Less than Zero	\$ 20,126,059	1,144	\$ 12,459,205	292	\$ -	0	\$ -	0
\$ 0 - 4,999	5,715,274	441	143,456	78	490,750	692	42,941	93
\$ 5,000 - 9,999	4,382,316	524	-	0	1,379,560	786	184,458	273
\$ 10,000 - 19,999	19,035,562	2,437	640,661	198	9,127,095	3,475	1,029,682	1,164
\$ 20,000 - 29,999	10,447,810	1,555	-	0	7,046,683	2,534	959,319	1,286
\$ 30,000 - 39,999	24,932,871	3,940	-	0	14,643,342	4,112	5,576,409	2,352
\$ 40,000 - 49,999	39,567,588	4,694	-	0	22,899,679	5,181	6,453,392	3,295
\$ 50,000 - 99,999	459,010,476	56,987	332,283	1,123	225,031,013	44,337	38,181,424	29,660
\$100,000 - 249,999	862,125,641	88,044	15,987,266	2,721	708,760,589	81,010	114,077,332	46,379
\$250,000 - 499,999	491,491,211	32,754	35,028,136	3,666	440,666,411	34,086	121,814,439	20,256
\$500,000 & Over	460,526,529	26,247	2,367,105,565	11,044	7,391,579,015	32,371	4,325,786,195	16,685
Resident	2,032,126,138	195,229	191,068,172	11,456	2,078,320,221	182,407	612,569,445	107,787
Nonresident	365,235,200	23,537	2,240,628,401	7,666	6,743,303,915	26,176	4,001,536,147	13,656
TOTALS	\$ 2,397,361,338	218,766	\$ 2,431,696,573	19,122	\$ 8,821,624,136	208,584	\$ 4,614,105,592	121,443

Note: Parts may not sum to totals due to rounding.

*Counts less than 10 have \$ amount included in next higher non-zero FAGI range

Table C

Tax Year 2022 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-1

Federal Adjusted Gross Income Range	Federal Taxable Income	Count	Total Other Additions	Count	Total Other Subtractions	Count	State Income Tax Refund Subtraction	Count	Nonitemizer Charitable Contributions	Count
Less than Zero	\$ (1,450,888,911)	16,660	\$ 442,126,157	3,104	\$ 199,923,421	6,504	\$ 1,201,054	225	\$ 1,417,787	1,106
\$ 0 - 4,999	(794,469,691)	100,810	14,944,891	2,213	29,530,126	13,441	331,596	638	2,311,067	4,700
\$ 5,000 - 9,999	(564,335,082)	122,742	15,335,218	2,578	42,312,178	20,402	330,091	389	7,173,950	8,362
\$ 10,000 - 19,999	(31,062,443)	241,486	20,999,051	4,852	136,045,116	67,104	1,088,437	1,562	15,684,948	20,744
\$ 20,000 - 29,999	1,991,602,767	229,348	27,527,129	4,913	336,742,768	83,770	1,353,421	1,698	21,397,004	23,688
\$ 30,000 - 39,999	4,529,033,705	244,426	28,968,968	6,085	350,641,295	85,903	2,077,870	2,118	24,337,693	23,762
\$ 40,000 - 49,999	6,904,415,644	245,677	31,981,042	6,710	442,866,468	95,317	2,713,382	3,403	31,231,542	31,888
\$ 50,000 - 99,999	40,244,435,051	775,351	276,044,040	36,741	1,676,543,095	370,879	17,042,934	27,315	196,011,929	162,114
\$100,000 - 249,999	80,762,876,457	659,419	813,014,677	75,451	1,751,085,968	394,150	25,306,603	17,851	372,339,052	252,553
\$250,000 - 499,999	35,297,683,334	119,558	849,592,983	33,992	678,355,923	81,101	9,943,833	2,724	84,143,722	52,502
\$500,000 & Over	157,910,357,575	58,201	9,484,974,330	31,566	5,421,061,496	40,832	64,306,359	3,074	38,715,709	17,105
Resident	195,812,232,899	2,642,490	5,750,511,937	185,943	7,253,181,112	1,201,427	97,935,046	55,766	748,313,321	568,060
Nonresident	128,987,415,507	171,187	6,254,996,549	22,261	3,811,926,741	57,977	27,760,534	5,231	46,451,083	30,464
TOTALS	\$324,799,648,407	2,813,677	\$ 12,005,508,486	208,204	\$ 11,065,107,853	1,259,403	\$ 125,695,579	60,998	\$ 794,764,404	598,524

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 20 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$ 671,997	286	\$ 13,477,851	503	\$ 6,435	15	\$ 118,075	117	\$ 1,178,482	2,210	\$ 79,886	209
\$ 0 - 4,999	231,990	730	978,208	4,849	-	0	135,657	371	5,138,796	31,718	499,409	1,766
\$ 5,000 - 9,999	500,967	646	2,189,236	6,318	-	0	492,832	951	17,957,301	46,963	467,994	1,297
\$ 10,000 - 19,999	1,015,749	2,370	23,096,375	123,835	-	0	2,759,529	3,801	69,276,084	126,622	1,430,653	4,592
\$ 20,000 - 29,999	1,868,221	2,286	91,946,121	170,892	-	0	3,427,639	5,236	79,436,069	80,552	1,597,616	5,470
\$ 30,000 - 39,999	5,527,959	6,854	206,936,261	224,249	-	0	4,727,809	7,766	58,786,192	48,993	1,089,004	4,596
\$ 40,000 - 49,999	6,884,191	10,116	330,463,934	239,079	-	0	4,792,468	7,832	23,873,993	32,643	40,004	68
\$ 50,000 - 99,999	41,614,353	39,193	2,150,302,373	768,277	8,648,357	70,662	5,614,064	13,767	3,801,310	8,413	-	0
\$100,000 - 249,999	107,349,995	72,518	4,715,253,691	657,702	62,021,166	327,867	-	0	-	0	-	0
\$250,000 - 499,999	34,214,761	16,747	2,416,318,078	119,405	17,191,556	34,449	-	0	-	0	-	0
\$500,000 & Over	15,246,019	5,811	4,579,841,052	57,838	10,400,917	11,102	-	0	-	0	-	0
Resident	212,011,161	154,557	13,640,376,664	2,209,066	95,383,206	414,638	20,801,331	37,272	256,712,231	372,908	5,204,566	17,998
Nonresident	3,115,041	3,002	890,426,517	163,880	2,885,225	29,456	1,266,741	2,568	2,735,996	5,205	-	0
TOTALS	\$ 215,126,202	157,558	\$ 14,530,803,181	2,372,946	\$ 98,268,431	444,095	\$ 22,068,072	39,840	\$ 259,448,227	378,113	\$ 5,204,566	17,998

Note: Parts may not sum to totals due to rounding

*Counts less than 10 have \$ amount included in next higher non-zero FAGI range