

Tax Year 2026 Inflation-Adjusted Amounts In Minnesota Statutes

As required by Minnesota Statutes 270C.22, Subd. 2, the following table provides the dollar amounts specified in Minnesota Statutes after adjusting for inflation. All income tax amounts are for tax year 2026. Property tax refund amounts are for tax year 2025. Land grant amounts are payable in calendar year 2026.

Section	Description	Statutory Year	Tax Year 2026 Amount
270A.03, Subd. 5	Debtor Exemption Income Threshold		
	Unmarried debtor	2019	\$16,680
	Debtor with one dependent	2019	\$21,370
	Debtor with two dependents	2019	\$25,270
	Debtor with three dependents	2019	\$28,670
	Debtor with four dependents	2019	\$30,240
	Debtor with five or more dependents	2019	\$31,530
290.0121, Subd. 1	Dependent Exemption	2019	\$5,300
290.0121, Subd. 2	Disallowed Exemption Amount		
	Married Joint or Surviving Spouse	2019	\$366,700
	Head of Household	2019	\$305,600
	Single	2019	\$244,500
	Married Separate	2019	\$183,350
290.0122, Subd. 2	Itemized Deduction Limitation		
	1st Phase-Out Threshold	2023	\$244,400
	Married Separate	2023	\$122,200
	2nd Phase-Out Threshold	2023	\$337,800
	Married Separate	2023	\$168,900
	80% Limitation	2023	\$1,107,750
290.0123, Subd. 1	Standard Deduction		
	Married Joint or Surviving Spouse	2023	\$30,600
	Head of Household	2023	\$23,000
	Single, Married Separate	2023	\$15,300
12/1/2025	Additional Standard Deduction for Aged or Blind		
	Married or Surviving Spouse	2023	\$1,600
	Single, Head of Household	2023	\$2,000
290.0123, Subd. 3	Standard Deduction for Dependents		
	Minimum Deduction	2023	\$1,300
	Additional Deduction over Earned Income	2023	\$350

Section	Description	Statutory Year	Tax Year 2026 Amount
290.0123, Subd. 5	Standard Deduction Limitation		
	1st Phase-Out Threshold	2023	\$244,400
	Married Separate	2023	\$122,200
	2nd Phase-Out Threshold	2023	\$337,800
	Married Separate	2023	\$168,900
	80% Limitation	2023	\$1,107,750
290.0132, Subd. 26	Social Security Subtraction		
	Simplified Subtraction		
	Phase-out Threshold		
	Married Joint or Surviving Spouse	2023	\$110,780
	Single; Head of Household	2023	\$86,410
	Married Separate	2023	\$55,390
	Alternate Subtraction		
	Maximum Subtraction		
	Married Joint or Surviving Spouse	Not Indexed	\$5,840
	Single, Head of Household	Not Indexed	\$4,560
	Married Separate	Not Indexed	\$2,920
	Phase-out Threshold		
	Married Joint or Surviving Spouse	Not Indexed	\$88,630
	Single; Head of Household	Not Indexed	\$69,250
	Married Separate	Not Indexed	\$44,315
290.0132, Subd. 34	Public Pension Subtraction		
	Maximum Subtraction		
	Married Joint or Surviving Spouse	2023	\$27,690
	Single, Head of Household, Married Separate	2023	\$13,850
	Phase-out Threshold		
	Married Joint or Surviving Spouse	2023	\$110,780
	Single; Head of Household	2023	\$86,410
	Married Separate	2023	\$55,390
290.06, Subd. 2c	Income Tax Brackets		
	Married Joint or Surviving Spouse		
	2nd Bracket Threshold	2019	\$48,700
	3rd Bracket Threshold	2019	\$193,480
	4th Bracket Threshold	2019	\$337,930
	Married Separate	2019	
	2nd Bracket Threshold	2019	\$24,350
	3rd Bracket Threshold	2019	\$96,740
	4th Bracket Threshold	2019	\$168,965

Section	Description	Statutory Year	Tax Year 2026 Amount
	Income Tax Brackets (Cont.)		
	Single		
	2nd Bracket Threshold	2019	\$33,310
	3rd Bracket Threshold	2019	\$109,430
	4th Bracket Threshold	2019	\$203,150
	Head of Household		
	2nd Bracket Threshold	2019	\$41,010
	3rd Bracket Threshold	2019	\$164,800
	4th Bracket Threshold	2019	\$270,060
290.067, Subd. 1	Dependent Care Credit Phase-out Threshold	2019	\$65,610
290.0661, Subd. 3	Child Credit Maximum Credit	2025	\$1,800
290.0661, Subd. 4	Child and WFC Phase-out Threshold		
	Married Joint	2023	\$38,770
	All Other Filers	2023	\$32,680
290.0671, Subd. 1	Working Family Credit		
	Earned Income for Maximum Credit	2023	\$9,690
	Additional Credit for:		
	One Qualifying Older Child	2023	\$1,020
	Two Qualifying Older Children	2023	\$2,330
	Three or More Qualifying Older Children	2023	\$2,770
290.0674, Subd. 2	K-12 Credit Phase-out Threshold	2023	\$77,550
290.0684, Subd. 2	Section 529 Plan Credit		
	1st Phase-out Threshold	2019	\$98,410
	2nd Phase-out Threshold	2019	\$177,140
290.091, Subd. 3	AMT Exemption		
	Married Joint	2019	\$97,470
	Married Separate	2019	\$48,740
	Single; Head of Household	2019	\$73,100

Section	Description	Statutory Year	Tax Year 2026 Amount
290.0922, Subd. 1	Corporate Minimum Fee		
	2nd Bracket Threshold	2019	\$1,280,000
	3rd Bracket Threshold	2019	\$2,560,000
	4th Bracket Threshold	2019	\$12,830,000
	5th Bracket Threshold	2019	\$25,640,000
	6th Bracket Threshold	2019	\$51,280,000
	2nd Bracket Fee	2019	\$260
	3rd Bracket Fee	2019	\$770
	4th Bracket Fee	2019	\$2,560
	5th Bracket Fee	2019	\$5,140
	6th Bracket Fee	2019	\$12,830
477A.12, Subd. 1	Land Grant Amounts per Acre for:		
	Acquired natural resources land	2024	\$5.402
	Transportation wetland	2024	\$5.402
	Wildlife management land	2024	\$5.402
	County-administered natural resources land	2024	\$3.157
	Land utilization project land	2024	\$5.402
	Commissioner-administered natural resources land	2024	\$3.157
	For acreage that is at least 25% of total acreage	2024	\$0.189
	For acreage that is 10% - 25% of total acreage	2024	\$0.084
	Amount for local assessments to be distributed to counties containing state-owned conservation areas	2024	\$315,678.741

290.0693, **Renter's Credit**
Subd. 3 Tax Year 2026

Household Income		Percent of Income	Percent Paid by Claimant	Maximum Credit
\$0 -	\$6,819	1.0%	5%	\$2,780
\$6,820 -	\$9,059	1.0%	10%	\$2,780
\$9,060 -	\$11,319	1.1%	10%	\$2,700
\$11,320 -	\$15,879	1.2%	10%	\$2,640
\$15,880 -	\$20,409	1.3%	15%	\$2,560
\$20,410 -	\$22,669	1.4%	15%	\$2,490
\$22,670 -	\$24,919	1.4%	20%	\$2,430
\$24,920 -	\$29,469	1.5%	20%	\$2,360
\$29,470 -	\$31,739	1.6%	20%	\$2,290
\$31,740 -	\$33,999	1.7%	25%	\$2,290
\$34,000 -	\$38,539	1.8%	25%	\$2,290
\$38,540 -	\$40,799	1.9%	30%	\$2,290
\$40,800 -	\$47,589	2.0%	30%	\$2,290
\$47,590 -	\$54,389	2.0%	35%	\$2,290
\$54,390 -	\$63,469	2.0%	40%	\$2,290
\$63,470 -	\$65,719	2.0%	45%	\$2,080
\$65,720 -	\$67,999	2.0%	45%	\$1,870
\$68,000 -	\$70,279	2.0%	45%	\$1,590
\$70,280 -	\$72,529	2.0%	50%	\$1,390
\$72,530 -	\$74,809	2.0%	50%	\$1,250
\$74,810 -	\$77,069	2.0%	50%	\$690
\$77,070 -	\$79,329	2.0%	50%	\$270
\$79,330 & up				Not Eligible

290.0693,	Gross Rent	
Subd. 1(e)	Nursing Home Resident	\$660
	Adult Foster Care Home Resident	\$1,030

2025 Property Tax Refund Amounts

290A.04, **Homeowners; Homestead Credit Refund**
Subd. 2 Schedule for 2025

Household Income		Percent of Income	Percent Paid by Claimant	Maximum Refund
\$0 -	\$2,189	1.0%	12%	\$3,480
\$2,190 -	\$4,359	1.1%	12%	\$3,480
\$4,360 -	\$6,599	1.2%	12%	\$3,480
\$6,600 -	\$8,809	1.3%	17%	\$3,480
\$8,810 -	\$10,989	1.4%	17%	\$3,480
\$10,990 -	\$15,379	1.5%	17%	\$3,480
\$15,380 -	\$17,559	1.6%	17%	\$3,480
\$17,560 -	\$19,779	1.7%	17%	\$3,480
\$19,780 -	\$21,969	1.8%	17%	\$3,480
\$21,970 -	\$24,149	1.9%	22%	\$3,480
\$24,150 -	\$30,769	2.0%	22%	\$3,480
\$30,770 -	\$32,959	2.0%	27%	\$3,480
\$32,960 -	\$37,369	2.0%	27%	\$3,480
\$37,370 -	\$52,719	2.0%	32%	\$3,480
\$52,720 -	\$76,879	2.0%	32%	\$2,820
\$76,880 -	\$87,859	2.0%	37%	\$2,470
\$87,860 -	\$98,849	2.1%	37%	\$2,040
\$98,850 -	\$109,839	2.2%	37%	\$1,830
\$109,840 -	\$120,819	2.3%	37%	\$1,600
\$120,820 -	\$127,419	2.4%	42%	\$1,350
\$127,420 -	\$131,839	2.5%	42%	\$1,130
\$131,840 -	\$137,159	2.5%	47%	\$920
\$137,160 -	\$142,489	2.5%	47%	\$680
\$142,490 & up				Not Eligible

Minnesota Department of Revenue
Tax Research Division
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