

Tax Year 2025 Minnesota Revenue Tax Professional Desk Reference Chart

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

Category	2025	2024	2023	2022
Filing Status	Federal Standard Deduction (2025 +\$6,000 for each taxpayer 65 and older) Minnesota Standard Deduction			
Single	\$15,750 \$14,950	\$14,600 \$14,575	\$13,850 \$13,825	\$12,950 \$12,900
Head of Household	\$23,625 \$22,500	\$21,900 \$21,900	\$20,800 \$20,800	\$19,400 \$19,400
Married Filing Jointly and Qualifying Surviving Spouse	\$31,500 \$29,900	\$29,200 \$29,150	\$27,700 \$27,650	\$25,900 \$25,800
Married Filing Separately (does not qualify for additional \$6,000)	\$15,750 \$14,950	\$14,600 \$14,575	\$13,850 \$13,825	\$12,950 \$12,900
Exemptions	Federal Exemptions Minnesota Exemptions			
Dependent exemption	\$0 \$5,200	\$0 \$5,050	\$0 \$4,800	\$0 \$4,450
Personal exemption	\$0	\$0	\$0	\$0
Filing Status	Additional Federal Standard Deduction Additional Minnesota Standard Deduction			
Single	\$4,000 \$2,000	\$1,950 \$1,950	\$1,850 \$1,850	\$1,750 \$1,700
Head of Household	\$4,000 \$2,000	\$1,950 \$1,950	\$1,850 \$1,850	\$1,750 \$1,700
Married Filing Jointly and Qualifying Surviving Spouse	\$3,200 \$1,550	\$1,550 \$1,550	\$1,500 \$1,450	\$1,400 \$1,350
Married Filing Separately	\$1,600 \$1,550	\$1,550 \$1,550	\$1,500 \$1,450	\$1,400 \$1,350
Residency	Federal and State Filing Requirements			
Nonresident alien	\$5	\$5	\$5	\$5
Type of Mileage	Standard Mileage Rates			
Business (Jan 1 - Jun 30)	\$0.70	\$0.67	\$0.655	\$0.585
Business (Jul 1 - Dec 31)	\$0.70	\$0.67	\$0.655	\$0.625
Charitable (Jan 1 - Jun 30)	\$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	\$0.21	\$0.22	\$0.18
Medical and Moving (Jul 1 - Dec 31)	\$0.21	\$0.21	\$0.22	\$0.22
Credit	Income Limits			
Earned Income Credit (EIC): No children	\$19,104	\$18,591	\$17,640	\$16,480
EIC: No children, Married Filing Jointly	\$26,214	\$25,511	\$24,210	\$22,610
EIC: 1 child	\$50,434	\$49,084	\$46,560	\$43,492
EIC: 1 child, Married Filing Jointly	\$57,554	\$56,004	\$53,120	\$49,622
EIC: 2 children	\$57,310	\$55,768	\$52,918	\$43,399
EIC: 2 children, Married Filing Jointly	\$64,430	\$62,688	\$59,478	\$55,529
EIC: 3 children	\$61,555	\$59,899	\$56,838	\$53,057
EIC: 3 children, Married Filing Jointly	\$68,675	\$66,819	\$63,398	\$59,187
Minnesota Working Family Credit (WFC): No children and ages 19-64	\$35,110	\$34,163	\$32,417	\$24,100
WFC: No children, Married Filing Jointly, either spouse is age 19-64	\$41,070	\$39,953	\$37,917	\$30,200
WFC: 1 child	\$49,693	\$48,747	\$47,000	\$43,800
WFC: 1 child, Married Filing Jointly	\$55,653	\$54,537	\$52,500	\$50,000
WFC: 2 children	\$64,277	\$63,330	\$61,583	\$50,300
WFC: 2 children, Married Filing Jointly	\$70,237	\$69,120	\$67,083	\$56,500
WFC: 3 children	\$78,860	\$77,913	\$76,167	\$54,100
WFC: 3 children, Married Filing Jointly	\$84,820	\$83,703	\$81,667	\$60,300
M1ED: K-12 Education Credit (Maximum for two or fewer children - limit increases by \$3,000 for each additional qualifying child)	\$81,820	\$79,760	\$76,000	\$37,500
M1CD: Child and Dependent Care Credit	\$88,150	\$86,410	\$83,210	\$79,300

2025 Standard Deduction Limitations & Itemized Deduction Phaseout Table

Filing Status	AGI >
Married Filing Separately	\$119,475
All Others	\$238,950

Phaseout Table for 2025 Child Tax Credit

If a client is not eligible for the Working Family Credit, reduce the phaseout by \$3,160.

Qualifying Children (Under Age 18 Only)	1	2	3	4	5*
Married Filing Jointly and receiving full Working Family Credit of \$379	\$55,649	\$70,232	\$84,815	\$99,399	\$113,982
Not Married Filing Jointly and receiving full Working Family Credit of \$379	\$49,689	\$64,272	\$78,855	\$93,439	\$108,022

*For more than 5 qualifying children, see the [Child Tax Credit webpage](#).

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

Phaseout Table for 2025 Credit for Qualifying Older Children

If a client is not eligible for the Working Family Credit, reduce the phaseout by \$4,213.

Qualifying Older Children (No Child Tax Credit)	1	2	3
Married Filing Jointly and receiving full Working Family Credit of \$379	\$52,901	\$66,679	\$71,346
Not Married Filing Jointly and receiving full Working Family Credit of \$379	\$46,941	\$60,719	\$65,386

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

2026 Minnesota Income Tax Brackets

Filing Status	5.35% Up To	6.8%	7.85%	9.85% Over
Married Filing Jointly	\$48,700	\$48,701 - \$193,480	\$193,481 - \$337,930	\$337,930
Married Filing Separately	\$24,350	\$24,351 - \$96,740	\$96,741 - \$168,965	\$168,965
Single	\$33,310	\$33,311 - \$109,430	\$109,431 - \$203,150	\$203,150
Head of Household	\$41,010	\$41,011 - \$164,800	\$164,801 - \$270,060	\$270,060