

# 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 \$15,900
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