DEPARTMENT OF REVENUE

Minnesota Income Tax Calculations for Tax Year 2026

I. Married Filing Jointly

A. Minnesota taxable income under $90,000.

1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

2. Apply following rates to that midpoint:

Taxable income at least		but less than	Tax computation
$ 0	–	$ 48,700	$0 plus 5.35% of excess over $0
48,700	–	90,000	$2,605.45 plus 6.80% of excess over $48,700

B. Minnesota taxable income $90,000 or over — apply the following rates:

Taxable income at least		but less than	Tax computation
$90,000	–	$193,480	$5,413.85 plus 6.80% of excess over $90,000
193,480	–	337,930	$12,450.49 plus 7.85% of excess over $193,480
337,930	–	and over	$23,789.82 plus 9.85% of excess over $337,930

C. Round result to the nearest dollar.

II. Head of Household

A. Minnesota taxable income under $90,000.

1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

2. Apply following rates to that midpoint:

Taxable income at least		but less than	Tax computation
$0	–	$41,010	$0 plus 5.35% of the excess over $0
41,010	–	90,000	$2,194.04 plus 6.80% of the excess over $41,010

B. Minnesota taxable income $90,000 or over – apply the following rates:

Taxable income at least		but less than	Tax computation
$ 90,000	–	$164,800	$5,525.36 plus 6.80% of excess over $90,000
164,800	–	$270,060	$10,611.76 plus 7.85% of excess over $164,800
270,060	–	and over	$18,874.67 plus 9.85% of excess over $270,060

C. Round result to the nearest dollar.

2026 *(continued)*

III. Single

A. Minnesota taxable income under $90,000.

1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

2. Apply following rates to that midpoint:

Taxable income at least		but less than	Tax computation
$ 0	–	$33,310	$0 plus 5.35% of excess over $0
33,310	–	90,000	$1,782.09 plus 6.80% of excess over $33,310

B. Minnesota taxable income $90,000 or over — apply the following rates:

Taxable income at least		but less than	Tax computation
$90,000	–	109,430	$5,637.01 plus 6.80% of excess over $90,000
$109,430	–	$203,150	$6,958.25 plus 7.85% of excess over $109,430
203,150	–	and over	$14,315.27 plus 9.85% of excess over $203,150

C. Round result to the nearest dollar.

IV. Married Filing Separately

A. Minnesota taxable income under $90,000.

1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

2. Apply following rates to that midpoint:

Taxable income at least		but less than	Tax computation
$ 0	–	$24,350	$0 plus 5.35% of excess over $0
24,350	–	90,000	$1,302.73 plus 6.80% of excess over $24,350

B. Minnesota taxable income $90,000 or over — apply the following rates:

Taxable income at least		but less than	Tax computation
$90,000	–	$96,740	$5,766.93 plus 6.80% of excess over $90,000
96,740	–	168,965	$6,225.25 plus 7.85% of excess over $96,740
168,965	–	and over	$11,894.91 plus 9.85% of excess over $168,965

C. Round result to the nearest dollar.