

Tax Year 2026 Minnesota Revenue Tax Professional Desk Reference Chart

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

Category	2026	2025	2024	2023
Filing Status	Federal Standard Deduction (2025 or 2026 +\$6,000 for each taxpayer 65 and older) Minnesota Standard Deduction			
Single	\$16,100 \$15,300	\$15,750 \$14,950	\$14,600 \$14,575	\$13,850 \$13,825
Head of Household	\$24,150 \$23,000	\$23,625 \$22,500	\$21,900 \$21,900	\$20,800 \$20,800
Married Filing Jointly and Qualifying Surviving Spouse	\$32,200 \$30,600	\$31,500 \$29,900	\$29,200 \$29,150	\$27,700 \$27,650
Married Filing Separately (does not qualify for additional \$6,000)	\$16,100 \$15,300	\$15,750 \$14,950	\$14,600 \$14,575	\$13,850 \$13,825
Exemptions	Federal Exemptions Minnesota Exemptions			
Dependent exemption	\$0 \$5,300	\$0 \$5,200	\$0 \$5,050	\$0 \$4,800
Personal exemption	\$0	\$0	\$0	\$0
Filing Status	Additional Federal Standard Deduction Additional Minnesota Standard Deduction			
Single	\$2,050 \$2,000	\$2,000 \$2,000	\$1,950 \$1,950	\$1,850 \$1,850
Head of Household	\$2,050 \$2,000	\$2,000 \$2,000	\$1,950 \$1,950	\$1,850 \$1,850
Married Filing Jointly and Qualifying Surviving Spouse	\$1,650 \$1,600	\$1,600 \$1,550	\$1,550 \$1,550	\$1,500 \$1,450
Married Filing Separately	\$1,650 \$1,600	\$1,600 \$1,550	\$1,550 \$1,550	\$1,500 \$1,450
Residency	Federal Filing Requirements Minnesota Filing Requirements			
Nonresident alien	\$0 \$5	\$0 \$5	\$0 \$5	\$0 \$5
Type of Mileage	Standard Mileage Rates			
Business (Jan 1 - Jun 30)	\$0.725	\$0.70	\$0.67	\$0.655
Business (Jul 1 - Dec 31)	\$0.76	\$0.70	\$0.67	\$0.655
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)	\$0.205	\$0.21	\$0.21	\$0.22
Medical and Moving (Jul 1 - Dec 31)	\$0.235	\$0.21	\$0.21	\$0.22
Credit	Income Limits			
Earned Income Credit (EIC): No children	\$19,450	\$19,104	\$18,591	\$17,640
EIC: No children, Married Filing Jointly	\$26,820	\$26,214	\$25,511	\$24,210
EIC: 1 child	\$51,593	\$50,434	\$49,084	\$46,560
EIC: 1 child, Married Filing Jointly	\$58,863	\$57,554	\$56,004	\$53,120
EIC: 2 children	\$58,629	\$57,310	\$55,768	\$52,918
EIC: 2 children, Married Filing Jointly	\$65,899	\$64,430	\$62,688	\$59,478
EIC: 3+ children	\$62,974	\$61,555	\$59,899	\$56,838
EIC: 3+ children, Married Filing Jointly	\$70,224	\$68,675	\$66,819	\$63,398
Minnesota Working Family Credit (WFC): No children and ages 19-64	\$35,913	\$35,110	\$34,163	\$32,417
WFC: No children, Married Filing Jointly, either spouse is age 19-64	\$42,000	\$41,070	\$39,953	\$37,917
WFC: 1 child	\$50,910	\$49,693	\$48,747	\$47,000
WFC: 1 child, Married Filing Jointly	\$57,000	\$55,653	\$54,537	\$52,500
WFC: 2 children	\$65,910	\$64,277	\$63,330	\$61,583
WFC: 2 children, Married Filing Jointly	\$72,000	\$70,237	\$69,120	\$67,083
WFC: 3 children	\$80,910	\$78,860	\$77,913	\$76,167
WFC: 3 children, Married Filing Jointly	\$87,000	\$84,820	\$83,703	\$81,667
M1ED: K-12 Education Credit (Maximum for two or fewer children - limit increases by \$3,000 for each additional qualifying child)	\$83,550	\$81,820	\$79,760	\$76,000
M1CD: Child and Dependent Care Credit	\$89,610	\$88,150	\$86,410	\$83,210

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2026 Standard Deduction Limitations & Itemized Deduction Phaseout Table

Filing Status	1 st Phaseout Threshold AGI>	2 nd Phaseout Threshold AGI>	80% Limitation
Married Filing Separately	\$122,200	\$168,900	\$1,107,750
All Others	\$244,400	\$337,800	

Phaseout Table for 2026 Child Tax Credit

If a client is not eligible for the Working Family Credit, reduce the phaseout by \$3,230.

Qualifying Children (Under Age 18 Only)	1	2	3	4	5*
Married Filing Jointly and receiving full Working Family Credit of \$388	\$56,065	\$71,065	\$86,065	\$101,065	\$116,065
Not Married Filing Jointly and receiving full Working Family Credit of \$388	\$50,905	\$65,905	\$80,905	\$95,905	\$110,905

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

For each qualifying child after nine, increase the phaseout by \$15,000.

Phaseout Table for 2026 Credit for Qualifying Older Children

If a client is not eligible for the Working Family Credit, reduce the phaseout by \$4,307.

Qualifying Older Children (No Child Tax Credit)	1	2	3
Married Filing Jointly and receiving full Working Family Credit of \$388	\$54,410	\$68,966	\$73,854
Not Married Filing Jointly and receiving full Working Family Credit of \$388	\$48,320	\$62,876	\$67,764

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

2027 Minnesota Income Tax Brackets – AVAILABLE DECEMBER 2026

Filing Status	5.35% Up To	6.8%	7.85%	9.85% Over
Married Filing Jointly				
Married Filing Separately				
Single				
Head of Household				