Minnesota Income Tax Calculations for Tax Year 2021
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
but
at least less than
\$ 0 - \$39,810
39,810 - 90,000

## Tax computation

\$0 plus 5.35\% of excess over \$0
$\$ 2,129.84$ plus $6.80 \%$ of excess over $\$ 39,810$
B. Minnesota taxable income $\$ 90,000$ or over - apply the following rates:

## Taxable income

but
at least less than
\$90,000 - \$158,140 158,140 - 276,200 276,200 - and over

## Tax computation

$\$ 5,542.76$ plus $6.80 \%$ of excess over $\$ 90,000$
$\$ 10,176.28$ plus $7.85 \%$ of excess over $\$ 158,140$
$\$ 19,443.99$ plus $9.85 \%$ of excess over $\$ 276,200$
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
but
at least
$\$ 0-\frac{\text { less than }}{}+33,520$

## Tax computation

\$0 - \$33,520
\$0 plus 5.35\% of the excess over \$0
33,520 - 90,000
$\$ 1,793.32$ plus $6.80 \%$ of the excess over $\$ 33,520$
B. Minnesota taxable income $\$ 90,000$ or over - apply the following rates:

|  | but |  |
| :---: | :---: | :---: |
| at least | less than | Tax computation |
| \$ 90,000 | - \$134,700 | \$5,633.96 plus 6.80\% of excess over \$90,000 |
| 134,700 | - \$220,730 | \$8,673.56 plus 7.85\% of excess over \$134,700 |
| 220,730 | - and over | \$15,426.92 plus $9.85 \%$ of excess over \$220,730 |

C. Round result to the nearest dollar.

## 2021 (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 but
at least less than Tax computation
$\$ 0-\$ 27,230 \quad \$ 0$ plus $5.35 \%$ of excess over $\$ 0$ 27,230 - $89,440 \quad \$ 1,456.81$ plus $6.80 \%$ of excess over $\$ 27,230$ 89,440 - 90,000 $\$ 5,687.09$ plus $7.85 \%$ of excess over $\$ 89,440$
B. Minnesota taxable income $\$ 90,000$ or over - apply the following rates:
$\frac{\text { Taxable income }}{\text { but }}$
at least less than
$\$ 90,000$ - $\$ 166,040 \quad \$ 5,731.05$ plus $7.85 \%$ of excess over $\$ 90,000$
166,040 - and over

## Tax computation

$\$ 11,700.19$ plus $9.85 \%$ of excess over $\$ 166,0$
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

> but
at least less than
\$ 0 - \$19,905
19,905 - 79,070
79,070 - 90,000

## Tax computation

$\$ 0$ plus 5.35\% of excess over \$0
$\$ 1,064.92$ plus $6.80 \%$ of excess over $\$ 19,905$
$\$ 5,088.14$ plus $7.85 \%$ of excess over $\$ 79,070$
B. Minnesota taxable income $\$ 90,000$ or over - apply the following rates:

| Taxable income |  |
| :---: | :---: |
| but |  |
| at least $\quad \underline{\text { less than }}$ |  |
| $\$ 90,000-$$\$ 138,100$ <br> $138,100-$ <br> and over |  |

## Tax computation

$\$ 5,946.15$ plus $7.85 \%$ of excess over $\$ 90,000$
$\$ 9,722.00$ plus $9.85 \%$ of excess over $\$ 138,100$
C. Round result to the nearest dollar.

