Minnesota Working Family Credit Table for Tax Year 1998

I. One child

A. Earned income under $26,500:

1. Determine midpoint of $100 brackets

2. Apply the following rates to that midpoint:

<table>
<thead>
<tr>
<th>Income Brackets</th>
<th>but</th>
<th>Tax credit equals</th>
</tr>
</thead>
<tbody>
<tr>
<td>( \geq 0 ) - ( 6,700 )</td>
<td>6.8% of earned income</td>
<td></td>
</tr>
<tr>
<td>( 6,700 ) - ( 11,700 )</td>
<td>$454</td>
<td></td>
</tr>
<tr>
<td>( 11,700 ) - ( 13,000 )</td>
<td>8.5% of (earned income - $11,650) + $454.24</td>
<td></td>
</tr>
<tr>
<td>( 13,000 ) - ( 14,600 )</td>
<td>$568</td>
<td></td>
</tr>
<tr>
<td>( 14,600 ) - ( 26,500 )</td>
<td>$568.14 - ((earned income or modified adjusted gross income, whichever is greater - $14,560) * 4.77%)</td>
<td></td>
</tr>
</tbody>
</table>

II. Two or more children

A. Earned income under $30,100:

1. Determine midpoint of $100 brackets

2. Apply the following rates to that midpoint:

<table>
<thead>
<tr>
<th>Income Brackets</th>
<th>but</th>
<th>Tax credit equals</th>
</tr>
</thead>
<tbody>
<tr>
<td>( \geq 0 ) - ( 9,400 )</td>
<td>8.0% of earned income</td>
<td></td>
</tr>
<tr>
<td>( 9,400 ) - ( 14,400 )</td>
<td>$751</td>
<td></td>
</tr>
<tr>
<td>( 14,400 ) - ( 16,200 )</td>
<td>20.0% of (earned income - $14,350) + $751.20</td>
<td></td>
</tr>
<tr>
<td>( 16,200 ) - ( 17,300 )</td>
<td>$1,127</td>
<td></td>
</tr>
<tr>
<td>( 17,300 ) - ( 30,100 )</td>
<td>$1,127.20 - ((earned income or modified adjusted gross income, whichever is greater - $17,280) * 8.8%)</td>
<td></td>
</tr>
</tbody>
</table>

III. No children

A. Earned income under $10,000:

1. Determine midpoint of $100 brackets

2. Apply the following rates to that midpoint:

<table>
<thead>
<tr>
<th>Income Brackets</th>
<th>but</th>
<th>Tax credit equals</th>
</tr>
</thead>
<tbody>
<tr>
<td>( \geq 0 ) - ( 4,400 )</td>
<td>1.1475% of earned income</td>
<td></td>
</tr>
<tr>
<td>( 4,400 ) - ( 5,600 )</td>
<td>$51</td>
<td></td>
</tr>
<tr>
<td>( 5,600 ) - ( 10,000 )</td>
<td>$51.18 - ((earned income or modified adjusted gross income, whichever is greater - $5,570) * 1.1475%)</td>
<td></td>
</tr>
</tbody>
</table>
Working Family Credit for Tax Year 1999

Taxpayer with No Children

Credit = 1.1475% of the first $4,540 of earned income.

Credit reduced by 1.1475% of earned income or modified AGI, whichever is greater, in excess of $5,660.

Taxpayer with One Child

Credit = 7.45% of the first $6,790 of earned income, plus
8.5% of earned income over $11,850 but less than $13,210.

Credit reduced by 5.13% of earned income or modified AGI, whichever is greater, in excess of $14,810.

Taxpayer with Two Children

Credit = 8.8% of the first $9,550 of earned income, plus
20% of earned income over $14,590 but less than $16,500.

Credit reduced by 9.38% of earned income or modified AGI, whichever is greater, in excess of $17,570.
Working Family Credit for Tax Year 2000

Taxpayer with No Children

Credit = 1.9125% of the first $4,620 of earned income.

Credit reduced by 1.9125% of earned income or modified AGI, whichever is greater, in excess of $5,770.

Maximum credit: $88

Taxpayer with One Child

Credit = 8.5% of the first $6,920 of earned income, plus
8.5% of earned income over $12,060 but less than $13,450.

Credit reduced by 5.73% of earned income or modified AGI, whichever is greater, in excess of $15,080.

Maximum credit: $706

Taxpayer with Two or More Children

Credit = 10% of the first $9,720 of earned income, plus
20% of earned income over $14,860 but less than $16,800.

Credit reduced by 10.3% of earned income or modified AGI, whichever is greater, in excess of $17,890.

Maximum credit: $1,360
Working Family Credit for Tax Year 2001

Taxpayer with No Children

Credit = 1.9125% of the first $4,760 of earned income.

Credit reduced by 1.9125% of earned income or modified AGI, whichever is greater, in excess of $5,950.

Maximum credit: $91

Taxpayer with One Child

Credit = 8.5% of the first $7,140 of earned income, plus
8.5% of earned income over $12,460 but less than $13,870.

Credit reduced by 5.73% of earned income or modified AGI, whichever is greater, in excess of $15,550.

Maximum credit: $727

Taxpayer with Two or More Children

Credit = 10% of the first $10,020 of earned income, plus
20% of earned income over $15,320 but less than $17,320.

Credit reduced by 10.3% of earned income or modified AGI, whichever is greater, in excess of $18,450.

Maximum credit: $1,402

11/8/01
Working Family Credit for Tax Year 2002

Taxpayer with No Children

Credit = 1.9125% of the first $4,920 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $6,150 ($7,210 for married-joint returns).

Maximum credit: $94

Taxpayer with One Child

Credit = 8.5% of the first $7,370 of earned income, plus
8.5% of earned income over $12,870 but less than $14,320.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $16,060 ($17,130 for married-joint returns).

Maximum credit: $750

Taxpayer with Two or More Children

Credit = 10% of the first $10,350 of earned income, plus
20% of earned income over $15,830 but less than $17,890.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $19,050 ($20,120 for married-joint returns).

Maximum credit: $1,447

8/1/01
MINNESOTA REVENUE

Working Family Credit Table Formulas (Tax Year 2003)

Taxpayer with No Children

Credit = 1.9125% of the first $5,000 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $6,240 ($7,240 for married-joint returns).

Maximum credit: $96

Taxpayer with One Child

Credit = 8.5% of the first $7,490 of earned income, plus
8.5% of earned income over $13,070 but less than $14,550.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $16,320 ($17,320 for married-joint returns).

Maximum credit: $762

Taxpayer with Two or More Children

Credit = 10% of the first $10,520 of earned income, plus
20% of earned income over $16,080 but less than $18,180.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $19,360 ($20,360 for married-joint returns).

Maximum credit: $1,472

7/31/03
MINNESOTA • REVENUE

Working Family Credit Table Formulas (Tax Year 2004)

**Taxpayer with No Children**

Credit = 1.9125% of the first $5,110 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $6,390 ($7,390 for married-joint returns).

Maximum credit: $98

**Taxpayer with One Child**

Credit = 8.5% of the first $7,660 of earned income, plus 8.5% of earned income over $13,370 but less than $14,880.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $16,690 ($17,690 for married-joint returns).

Maximum credit: $779

**Taxpayer with Two or More Children**

Credit = 10% of the first $10,760 of earned income, plus 20% of earned income over $16,440 but less than $18,590.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $19,800 ($20,800 for married-joint returns).

Maximum credit: $1,506

7/29/04
MINNESOTA • REVENUE

Working Family Credit Table Formulas (Tax Year 2005)

Taxpayer with No Children

Credit = 1.9125% of the first $5,230 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $6,530 ($8,530 for married-joint returns).

Maximum credit: $100

Taxpayer with One Child

Credit = 8.5% of the first $7,830 of earned income, plus
8.5% of earned income over $13,680 but less than $15,230.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $17,070 ($19,070 for married-joint returns).

Maximum credit: $797

Taxpayer with Two or More Children

Credit = 10% of the first $11,000 of earned income, plus
20% of earned income over $16,820 but less than $19,020.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $20,250 ($22,250 for married-joint returns).

Maximum credit: $1,540

8/5/05
MINNESOTA • REVENUE

Working Family Credit Table Formulas (Tax Year 2006)

Taxpayer with No Children

Credit = 1.9125% of the first $5,390 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $6,740 ($8,740 for married-joint returns).

Maximum credit: $103

Taxpayer with One Child

Credit = 8.5% of the first $8,080 of earned income, plus
8.5% of earned income over $14,100 but less than $15,700.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $17,600 ($19,600 for married-joint returns).

Maximum credit: $823

Taxpayer with Two or More Children

Credit = 10% of the first $11,350 of earned income, plus
20% of earned income over $17,350 but less than $19,610.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $20,880 ($22,880 for married-joint returns).

Maximum credit: $1,587

7/26/06
Taxpayer with No Children

Credit = 1.9125% of the first $5,600 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,000 ($9,000 for married-joint returns).

Maximum credit: $107

Taxpayer with One Child

Credit = 8.5% of the first $8,390 of earned income, plus 8.5% of earned income over $14,650 but less than $16,310.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $18,290 ($20,290 for married-joint returns).

Maximum credit: $854

Taxpayer with Two or More Children

Credit = 10% of the first $11,790 of earned income, plus 20% of earned income over $18,020 but less than $20,380.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $21,700 ($23,700 for married-joint returns).

Maximum credit: $1,651

7/20/07
Working Family Credit Table Formulas (Tax Year 2008)

**Taxpayer with No Children**

Credit = 1.9125% of the first $5,730 of earned income.  
Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,160 ($10,160 for married-joint returns).

Maximum credit: $110

**Taxpayer with One Child**

Credit = 8.5% of the first $8,580 of earned income, plus 8.5% of earned income over $14,990 but less than $16,690.  
Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $18,710 ($21,710 for married-joint returns).

Maximum credit: $874

**Taxpayer with Two or More Children**

Credit = 10% of the first $12,060 of earned income, plus 20% of earned income over $18,440 but less than $20,840.  
Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $22,190 ($25,190 for married-joint returns).

Maximum credit: $1,686
Working Family Credit Table Formulas (Tax Year 2009)

**Taxpayer with No Children**

Credit = 1.9125% of the first $5,980 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,460 ($10,590 for married-joint returns).

Maximum credit: $114

**Taxpayer with One Child**

Credit = 8.5% of the first $8,950 of earned income, plus 8.5% of earned income over $15,630 but less than $17,400.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $19,510 ($22,640 for married-joint returns).

Maximum credit: $911

**Taxpayer with Two or More Children**

Credit = 10% of the first $12,570 of earned income, plus 20% of earned income over $19,220 but less than $21,730.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $23,140 ($26,270 for married-joint returns).

Maximum credit: $1,759

7/6/09
Working Family Credit for Tax Year 2010

Taxpayer with No Children

Credit = 1.9125% of the first $5,990 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,480 ($10,610 for married-joint returns).

Maximum credit: $115

Taxpayer with One Child

Credit = 8.5% of the first $8,970 of earned income, plus 8.5% of earned income over $15,650 but less than $17,430.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $19,540 ($22,670 for married-joint returns).

Maximum credit: $914

Taxpayer with Two or More Children

Credit = 10% of the first $12,600 of earned income, plus 20% of earned income over $19,260 but less than $21,770.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $23,180 ($26,310 for married-joint returns).

Maximum credit: $1,762

7/29/10
Working Family Credit for Tax Year 2011

Taxpayer with No Children
Credit = 1.9125% of the first $6,080 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,590 ($12,670 for married-joint returns).

Maximum credit: $116

Taxpayer with One Child
Credit = 8.5% of the first $9,100 of earned income, plus
8.5% of earned income over $15,890 but less than $17,690.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $19,830 ($24,910 for married-joint returns).

Maximum credit: $927

Taxpayer with Two or More Children
Credit = 10% of the first $12,780 of earned income, plus
20% of earned income over $19,540 but less than $22,090.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $23,530 ($28,610 for married-joint returns).

Maximum credit: $1,788

8/22/11
Working Family Credit for Tax Year 2012

Taxpayer with No Children

Credit = 1.9125% of the first $6,220 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,770.

Maximum credit: $119

Taxpayer with One Child

Credit = 8.5% of the first $9,320 of earned income, plus
8.5% of earned income over $16,270 but less than $18,120.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $20,310.

Maximum credit: $949

Taxpayer with Two or More Children

Credit = 10% of the first $13,090 of earned income, plus
20% of earned income over $20,020 but less than $22,630.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $24,100.

Maximum credit: $1,831

7/17/12
Working Family Credit for Tax Year 2013

Taxpayer with No Children

Credit = 1.9125% of the first $6,380 of earned income.

Credit reduced by 1.9125% of earned income or AGI, whichever is greater, in excess of $7,970 ($13,310 for married-joint returns).

Maximum credit: $122

Taxpayer with One Child

Credit = 8.5% of the first $9,560 of earned income, plus 8.5% of earned income over $16,690 but less than $18,580.

Credit reduced by 5.73% of earned income or AGI, whichever is greater, in excess of $20,830 ($26,170 for married-joint returns).

Maximum credit: $973

Taxpayer with Two or More Children

Credit = 10% of the first $13,430 of earned income, plus 20% of earned income over $20,530 but less than $23,210.

Credit reduced by 10.3% of earned income or AGI, whichever is greater, in excess of $24,720 ($30,060 for married-joint returns).

Maximum credit: $1,879
Working Family Credit for Tax Year 2014

**Taxpayer with No Children**

Credit = 2.10% of the first $6,180 of earned income.

Credit reduced by 2.01% of earned income or AGI, whichever is greater, in excess of $8,130 ($13,560 for married-joint returns).

Maximum credit: $130

**Taxpayer with One Child**

Credit = 9.35% of the first $11,120 of earned income.

Credit reduced by 6.02% of earned income or AGI, whichever is greater, in excess of $21,190 ($26,620 for married-joint returns).

Maximum credit: $1,040

**Taxpayer with Two or More Children**

Credit = 11% of the first $18,240 of earned income.

Credit reduced by 10.82% of earned income or AGI, whichever is greater, in excess of $25,130 ($30,560 for married-joint returns).

Maximum credit: $2,006
Working Family Credit for Tax Year 2015

**Taxpayer with No Children**

Credit = 2.10% of the first $6,280 of earned income.

Credit reduced by 2.01% of earned income or AGI, whichever is greater, in excess of $8,260 ($13,780 for married-joint returns).

Maximum credit: $132

**Taxpayer with One Child**

Credit = 9.35% of the first $11,300 of earned income.

Credit reduced by 6.02% of earned income or AGI, whichever is greater, in excess of $21,520 ($27,040 for married-joint returns).

Maximum credit: $1,057

**Taxpayer with Two or More Children**

Credit = 11% of the first $18,530 of earned income.

Credit reduced by 10.82% of earned income or AGI, whichever is greater, in excess of $25,530 ($31,050 for married-joint returns).

Maximum credit: $2,038
Working Family Credit for Tax Year 2016

Taxpayer with No Children

Credit = 2.10% of the first $6,310 of earned income.

Credit reduced by 2.01% of earned income or AGI, whichever is greater, in excess of $8,300 ($13,840 for married-joint returns).

Maximum credit: $133

Taxpayer with One Child

Credit = 9.35% of the first $11,350 of earned income.

Credit reduced by 6.02% of earned income or AGI, whichever is greater, in excess of $21,620 ($27,160 for married-joint returns).

Maximum credit: $1,061

Taxpayer with Two or More Children

Credit = 11% of the first $18,610 of earned income.

Credit reduced by 10.82% of earned income or AGI, whichever is greater, in excess of $25,640 ($31,180 for married-joint returns).

Maximum credit: $2,047

8/18/16
Working Family Credit for Tax Year 2017

**Taxpayer with No Children**

Credit = 2.10% of the first $6,360 of earned income.

Credit reduced by 2.01% of earned income or AGI, whichever is greater, in excess of $8,360 ($13,950 for married-joint returns).

Maximum credit: $134

**Taxpayer with One Child**

Credit = 9.35% of the first $11,440 of earned income.

Credit reduced by 6.02% of earned income or AGI, whichever is greater, in excess of $21,800 ($27,390 for married-joint returns).

Maximum credit: $1,070

**Taxpayer with Two or More Children**

Credit = 11% of the first $18,760 of earned income.

Credit reduced by 10.82% of earned income or AGI, whichever is greater, in excess of $25,850 ($31,440 for married-joint returns).

Maximum credit: $2,064

7/5/17
Working Family Credit for Tax Year 2018

Taxpayer with No Children

Credit = 2.10% of the first $6,480 of earned income.

Credit reduced by 2.01% of earned income or AGI, whichever is greater, in excess of $8,530 ($14,230 for married-joint returns).

Maximum credit: $136

Taxpayer with One Child

Credit = 9.35% of the first $11,670 of earned income.

Credit reduced by 6.02% of earned income or AGI, whichever is greater, in excess of $22,230 ($27,930 for married-joint returns).

Maximum credit: $1,091

Taxpayer with Two or More Children

Credit = 11% of the first $19,130 of earned income.

Credit reduced by 10.82% of earned income or AGI, whichever is greater, in excess of $26,360 ($32,060 for married-joint returns).

Maximum credit: $2,104

6/8/18