

Minnesota State Income Tax Information

State Abbreviation:	MN
State Tax Withholding State Code:	27
Acceptable Exemption Form:	W-4
Basis for Withholding:	State Exemptions
Acceptable Exemption Data:	S, M/Number of Exemptions
TSP Deferred:	Yes
Special Coding:	None
Additional Information:	None

Withholding Formula ▶(Effective Pay Period 06, 2013)◀

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program and Flexible Spending Account - health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (i.e., taxable life insurance) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the gross annual wages to compute the taxable income

$$\text{Exemption Allowance} = \text{▶\$3,900◀} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Minnesota tax withholding.

Tax Withholding Table
Single

If the Amount of Taxable Income Is:		The Amount of Minnesota Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$0	\$2,200	\$0	plus	0.00%	\$0
2,200	26,470	0	plus	5.35%	2,200
26,470	81,930	1,298.45	plus	7.05%	26,470
81,930	and over	5,208.38	plus	7.85%	81,930

Married

If the Amount of Taxable Income Is:		The Amount of Minnesota Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$0	\$6,250	\$0	plus	0.00%	\$0
6,250	41,730	0	plus	5.35%	6,250
41,730	147,210	1,898.18	plus	7.05%	41,730
147,210	and over	9,334.52	plus	7.85%	147,210

7. Divide the annual Minnesota tax withholding by 26 to obtain the biweekly Minnesota tax withholding.