

Subject Child credit phaseout increased for married joint taxpayers

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Summary

Current law allows taxpayers to claim a Minnesota child credit equal to \$1,750 per child ages 0-17. That credit amount is added together with a smaller credit for older children, and the working family credit, which is based on earned income. The combined amount of all three credits is phased out at \$37,910 of adjusted gross income or earned income for married couples filing joint returns (\$31,950 for other filers).

H.F. 2502 increases the phaseout for married couples to \$63,900, which is twice the amount for unmarried claimants.