

Example Household Benefit: Major Provisions in the Governor's Tax Bill

Household Type	Federal Adjusted Gross Income	Child Tax Credit	Dependent Care Credit*	Direct Payment	Total Tax Benefit
 Married couple filing joint, with no children	\$110,000			\$2,000	\$2,000
 Married couple filing joint, with 2 children age 2 and 4	\$100,000		\$8,000	\$2,400	\$10,400
 Married couple filing joint, with 2 children age 4 and 6	\$160,000		\$5,500		\$5,500
 Married couple filing joint, with 2 children age 4 and 6	\$220,000		\$2,750		\$2,750
 Single, with 1 child age 4	\$25,000	\$1,000	\$4,000	\$1,200	\$6,200
 Single, with 2 children age 4 and 6	\$50,000	\$400	\$5,500	\$1,400	\$7,300

Source: Minnesota Department of Revenue,
Tax Research Division



*Assumes maximum eligible expenses