Calculation of Wisconsin Income Tax Tables for Tax Year 2018

1. **Single, Head of Household, or Fiduciaries**

   A. Wisconsin taxable income under $100,000:

   (1) Determine midpoint of $100 brackets with the following exceptions:

       (a) $0 - $20 of taxable income in first bracket has a tax of –0–.
       (b) $20 - $40 of taxable income in second bracket has a tax of $1.
       (c) $40 - $100 of taxable income in third bracket has a tax of $3.

   (2) Apply the following rates to that midpoint:

At Least	But Less Than	Tax Computation
$ 0	$ 11,450	4.00% of excess over $0
$ 11,450	$ 22,900	$458 plus 5.84% of excess over $11,450
$ 22,900	$ 100,000	$1,126.68 plus 6.27% of excess over $22,900

   Note: Only the final amount should be rounded to the nearest dollar. Round .500 or more up and less than .500 down.

   B. Wisconsin taxable income of $100,000 or over, apply the following rates:

At Least	But Less Than	Tax Computation
$ 100,000	$ 252,150	$5,960.85 plus 6.27% of excess over $100,000
$ 252,150 or over		$15,500.655 plus 7.65% of excess over $252,150

2. **Married Filing Jointly**

   A. Wisconsin taxable income under $100,000:

   (1) Determine midpoint of $100 brackets with the following exceptions:

       (a) $0 - $20 of taxable income in first bracket has a tax of –0–.
       (b) $20 - $40 of taxable income in second bracket has a tax of $1.
       (c) $40 - $100 of taxable income in third bracket has a tax of $3.

   (2) Apply the following rates to that midpoint:

At Least	But Less Than	Tax Computation
$ 0	$ 15,270	4.00% of excess over $0
$ 15,270	$ 30,540	$610.80 plus 5.84% of excess over $15,270
$ 30,540	$ 100,000	$1,502.568 plus 6.27% of excess over $30,540

   Note: Only the final amount should be rounded to the nearest dollar. Round .500 or more up and less than .500 down.

   B. Wisconsin taxable income of $100,000 or over, apply the following rates:

At Least	But Less Than	Tax Computation
$ 100,000	$ 336,200	$5,857.71 plus 6.27% of excess over $100,000
$ 336,200 or over		$20,667.45 plus 7.65% of excess over $336,200

3. **Married Filing Separately**

A. Wisconsin taxable income under $100,000:

(1) Determine midpoint of $100 brackets with the following exceptions:

(a) $0 - $20 of taxable income in first bracket has a tax of –0–.
(b) $20 - $40 of taxable income in second bracket has a tax of $1.
(c) $40 - $100 of taxable income in third bracket has a tax of $3.

(2) Apply the following rates to that midpoint:

At Least	But Less Than	Tax Computation
$ 0	$ 7,630	4.00% of excess over $0
$ 7,630	$ 15,270	$305.20 plus 5.84% of excess over $7,630
$ 15,270	$ 100,000	$751.376 plus 6.27% of excess over $15,270

Note: Only the final amount should be rounded to the nearest dollar. Round .500 or more up and less than .500 down.)

B. Wisconsin taxable income of $100,000 or over, apply the following rates:

At Least	But Less Than	Tax Computation
$ 100,000	$ 168,100	$6,063.947 plus 6.27% of excess over $100,000
$ 168,100 or over		$10,333.82 plus 7.65% of excess over $168,100

Calculation of Wisconsin Standard Deduction Tables for Tax Year 2018

1. **Single**

   A. Wisconsin income under $121,009:

   (1) Determine midpoint of $500 brackets with the following exceptions:

   (a) $0 - $10,450 of Wisconsin income in first bracket has a standard deduction of $10,580.
   (b) $10,450 - $10,500 of Wisconsin income in second bracket has a standard deduction of $10,580.
   (c) $121,000 - $121,009 in last bracket has a standard deduction of $0.

   (2) Determine the standard deduction for that midpoint as follows:

At Least	But Less Than	Standard Deduction
$ 0	$ 15,250	$10,580
$ 15,250	$ 103,417	$10,580 less 12% of excess over $15,250
$ 103,417 or over		$0

   B. For Wisconsin income of $121,009 or over, the standard deduction is $0. **Note:** The standard deduction table continues to $121,009 even though the standard deduction is $0 for single persons beginning with the $103,500 - $104,000 bracket.

2. **Married Filing Jointly**

   A. Wisconsin income under $121,009:

   (1) Determine midpoint of $500 brackets with the following exceptions:

   (a) $0 - $10,450 of Wisconsin income in first bracket has a standard deduction of $19,580.
   (b) $10,450 - $10,500 of Wisconsin income in second bracket has a standard deduction of $19,580.
   (c) $121,000 - $121,009 in last bracket has a standard deduction of $1.

   B. Determine the standard deduction for that midpoint as follows:

At Least	But Less Than	Standard Deduction
$ 0	$ 22,010	$19,580
$ 22,010	$ 121,009	$19,580 less 19.778% of excess over $22,010
$ 121,009 or over		$0

   B. For Wisconsin income of $121,009 or over, the standard deduction is $0.

3. **Married Filing Separately**

   A. Wisconsin income under $121,009:

   (1) Determine midpoint of $500 brackets with the following exceptions:

   (a) $0 - $10,450 of Wisconsin income in first bracket has a standard deduction of $9,300

(b) $10,450 - $10,500 of Wisconsin income in second bracket has a standard deduction of
$9,295.
(c) $121,000 - $121,009 in last bracket has a standard deduction of $0.

(2) Determine the standard deduction for that midpoint as follows:

At Least	But Less Than	Standard Deduction
$ 0	$ 10,450	$9,300
$ 10,450	$ 57,472	$9,300 less 19.778% of excess over $10,450
$ 57,472 or over		$0

B. For Wisconsin income of $121,009 or over, the standard deduction is $0. (**Note:** The
standard deduction table continues to $121,009 even though the standard deduction is $0
for married persons filing separately beginning with the $57,500 - $58,000 bracket.)

4. **Head of Household**

A. Wisconsin income under $121,009:

(1) Determine midpoint of $500 brackets with the following exceptions:

(a) $0 - $10,450 of Wisconsin income in first bracket has a standard deduction of $13,660.
(b) $10,450 - $10,500 of Wisconsin income in second bracket has a standard deduction of
$13,660.
(c) $121,000 - $121,009 in last bracket has a standard deduction of $0.

(2) Determine the standard deduction for that midpoint as follows:

At Least	But Less Than	Standard Deduction
$ 0	$ 15,250	$13,660
$ 15,250	$ 44,542	$13,660 less 22.515% of excess over $15,250
$ 44,542	$ 103,417	$10,580 less 12% of excess over $15,250
$ 103,417 or over		$0

B. For Wisconsin income of $121,009 or over, the standard deduction is $0. (**Note:** The standard
deduction table continues to $121,009 even though the standard deduction is$0 for head of
household beginning with the $103,500 - $104,000 bracket.

Calculation of Wisconsin School Property Tax Credit Tables for Tax Year 2018

Note: These tables have not changed from the 2017 version.

1. **Homeowner's School Property Tax Credit Table**

    A. Property tax paid of less than $2,500:

    (1) Determine midpoint of $25 brackets ($1 - $25 of property tax paid in first bracket has a credit of $2).
    (2) Multiply the midpoint by 0.12.

    B. For property tax paid of $2,500 or more, the credit is $300.

2. **Renter's School Property Tax Credit Table**

    A. If heat included in rent:

    (1) Determine midpoint of $100 brackets ($1 - $100 of rent paid in first bracket has a credit of $1).
    (2) Multiply the midpoint by 0.024.
    (3) For rent paid of $12,500 or more, the credit is $300.

    B. If heat **not** included in rent:

    (1) Determine midpoint of $100 brackets ($1 - $100 of rent paid in first bracket has a credit of $2).
    (2) Multiply the midpoint by 0.03.
    (3) For rent paid of $10,000 or more, the credit is $300.

Calculation of Wisconsin Homestead Credit Tables A and B for Tax Year 2018

Note: These tables have not changed from the 2017 version.

1. **Table A**

   A. Determine midpoint of $115 brackets with the following exceptions:

      (1) $0 - $8,060 of household income in first bracket has a Table A amount of $0.
      (2) $24,620 - $24,680 of household income in second-to-last bracket has a Table A amount of $1,457.
      (3) $24,680 or more of household income in last bracket has a Table A amount of $1,460.

   B. Determine the Table A amount for that midpoint as follows:

      [Midpoint - $8,060] X .0878459

2. **Table B**

   A. Determine the midpoint of $10 brackets with the following exceptions:

      (1) $0 - $.01 in first bracket has a Table B amount of $0.
      (2) $.01 - $10 in second bracket has a Table B amount of $10.
      (3) $1,460 or more in last bracket has a Table B amount of $1,168.

   B. Determine the Table B amount for that midpoint by multiplying the midpoint by 80% (.80).