

2020 California Tax Rate Schedules



To e-file and eliminate the math, go to ftb.ca.gov. To figure your tax online, go to ftb.ca.gov/tax-rates.

Use only if your taxable income on Form 540, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540, line 19 is		Enter on Form 540, line 31		of the amount over –
	over –	But not over –			
Schedule X – Use if your filing status is Single or Married/RDP Filing Separately	\$ 0	\$ 8,932	\$ 0.00	+ 1.00%	\$ 0
	8,932	21,175	89.32	+ 2.00%	8,932
	21,175	33,421	334.18	+ 4.00%	21,175
	33,421	46,394	824.02	+ 6.00%	33,421
	46,394	58,634	1,602.40	+ 8.00%	46,394
	58,634	299,508	2,581.60	+ 9.30%	58,634
	299,508	359,407	24,982.88	+ 10.30%	299,508
	359,407	599,012	31,152.48	+ 11.30%	359,407
599,012	AND OVER	58,227.85	+ 12.30%	599,012	

	If the amount on Form 540, line 19 is		Enter on Form 540, line 31		of the amount over –
	over –	But not over –			
Schedule Y – Use if your filing status is Married/RDP Filing Jointly or Qualifying Widow(er)	\$ 0	\$ 17,864	\$ 0.00	+ 1.00%	\$ 0
	17,864	42,350	178.64	+ 2.00%	17,864
	42,350	66,842	668.36	+ 4.00%	42,350
	66,842	92,788	1,648.04	+ 6.00%	66,842
	92,788	117,268	3,204.80	+ 8.00%	92,788
	117,268	599,016	5,163.20	+ 9.30%	117,268
	599,016	718,814	49,965.76	+ 10.30%	599,016
	718,814	1,198,024	62,304.95	+ 11.30%	718,814
1,198,024	AND OVER	116,455.68	+ 12.30%	1,198,024	

	If the amount on Form 540, line 19 is		Enter on Form 540, line 31		of the amount over –
	over –	But not over –			
Schedule Z – Use if your filing status is Head of Household	\$ 0	\$ 17,876	\$ 0.00	+ 1.00%	\$ 0
	17,876	42,353	178.76	+ 2.00%	17,876
	42,353	54,597	668.30	+ 4.00%	42,353
	54,597	67,569	1,158.06	+ 6.00%	54,597
	67,569	79,812	1,936.38	+ 8.00%	67,569
	79,812	407,329	2,915.82	+ 9.30%	79,812
	407,329	488,796	33,374.90	+ 10.30%	407,329
	488,796	814,658	41,766.00	+ 11.30%	488,796
814,658	AND OVER	78,588.41	+ 12.30%	814,658	

How to Figure Tax Using the 2020 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint tax return using Form 540. Their taxable income on Form 540, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000.

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	$\begin{array}{r} \$125,000 \\ - 117,268 \\ \hline \$ 7,732 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \$ \end{array}$
Step 3: They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 7,732 \\ \times .0930 \\ \hline \$ 719.08 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \$ \end{array}$
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$5,882 on Form 540, line 31.	$\begin{array}{r} \$5,163.20 \\ + 719.08 \\ \hline \$5,882.28 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \$ \end{array}$