

2022 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	\$ 10,099	\$ 0.00	+ 1.00%	\$ 0
	10,099	23,942	100.99	+ 2.00%	10,099
	23,942	37,788	377.85	+ 4.00%	23,942
	37,788	52,455	931.69	+ 6.00%	37,788
	52,455	66,295	1,811.71	+ 8.00%	52,455
	66,295	338,639	2,918.91	+ 9.30%	66,295
	338,639	406,364	28,246.90	+ 10.30%	338,639
	406,364	677,275	35,222.58	+ 11.30%	406,364
677,275	AND OVER	65,835.52	+ 12.30%	677,275	

	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 Surviving Spouse/RDP	\$ 0	\$ 20,198	\$ 0.00	+ 1.00%	\$ 0
	20,198	47,884	201.98	+ 2.00%	20,198
	47,884	75,576	755.70	+ 4.00%	47,884
	75,576	104,910	1,863.38	+ 6.00%	75,576
	104,910	132,590	3,623.42	+ 8.00%	104,910
	132,590	677,278	5,837.82	+ 9.30%	132,590
	677,278	812,728	56,493.80	+ 10.30%	677,278
	812,728	1,354,550	70,445.15	+ 11.30%	812,728
1,354,550	AND OVER	131,671.04	+ 12.30%	1,354,550	

	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	\$ 20,212	\$ 0.00	+ 1.00%	\$ 0
	20,212	47,887	202.12	+ 2.00%	20,212
	47,887	61,730	755.62	+ 4.00%	47,887
	61,730	76,397	1,309.34	+ 6.00%	61,730
	76,397	90,240	2,189.36	+ 8.00%	76,397
	90,240	460,547	3,296.80	+ 9.30%	90,240
	460,547	552,658	37,735.35	+ 10.30%	460,547
	552,658	921,095	47,222.78	+ 11.30%	552,658
921,095	AND OVER	88,856.16	+ 12.30%	921,095	

How to Figure Tax Using the 2022 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.	$\begin{array}{r} \$ 125,000 \\ - 104,910 \\ \hline \$ 20,090 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \$ \end{array}$
Step 3: They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 20,090 \\ \times .08 \\ \hline \$ 1,607.20 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \$ \end{array}$
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 \$5,231 on Form 540, line 31.	$\begin{array}{r} \$3,623.42 \\ + 1,607.20 \\ \hline \$5,230.62 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \$ \end{array}$