

2023 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	\$ 10,412	\$ 0.00	+ 1.00%	\$ 0
	10,412	24,684	104.12	+ 2.00%	10,412
	24,684	38,959	389.56	+ 4.00%	24,684
	38,959	54,081	960.56	+ 6.00%	38,959
	54,081	68,350	1,867.88	+ 8.00%	54,081
	68,350	349,137	3,009.40	+ 9.30%	68,350
	349,137	418,961	29,122.59	+ 10.30%	349,137
	418,961	698,271	36,314.46	+ 11.30%	418,961
698,271	AND OVER	67,876.49	+ 12.30%	698,271	

Schedule Y – Use if your filing status is Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP	\$ 0	\$ 20,824	\$ 0.00	+ 1.00%	\$ 0
	20,824	49,368	208.24	+ 2.00%	20,824
	49,368	77,918	779.12	+ 4.00%	49,368
	77,918	108,162	1,921.12	+ 6.00%	77,918
	108,162	136,700	3,735.76	+ 8.00%	108,162
	136,700	698,274	6,018.80	+ 9.30%	136,700
	698,274	837,922	58,245.18	+ 10.30%	698,274
	837,922	1,396,542	72,628.92	+ 11.30%	837,922
1,396,542	AND OVER	135,752.98	+ 12.30%	1,396,542	

Schedule Z – Use if your filing status is Head of Household	\$ 0	\$ 20,839	\$ 0.00	+ 1.00%	\$ 0
	20,839	49,371	208.39	+ 2.00%	20,839
	49,371	63,644	779.03	+ 4.00%	49,371
	63,644	78,765	1,349.95	+ 6.00%	63,644
	78,765	93,037	2,257.21	+ 8.00%	78,765
	93,037	474,824	3,398.97	+ 9.30%	93,037
	474,824	569,790	38,905.16	+ 10.30%	474,824
	569,790	949,649	48,686.66	+ 11.30%	569,790
949,649	AND OVER	91,610.73	+ 12.30%	949,649	

How to Figure Tax Using the 2023 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.	$\begin{array}{r} \$ 125,000 \\ - 108,162 \\ \hline \$ 16,838 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \end{array}$
Step 3: They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 16,838 \\ \times .08 \\ \hline \$ 1,347.04 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \end{array}$
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 \$5,083 on Form 540, line 31.	$\begin{array}{r} \$3,735.76 \\ + 1,347.04 \\ \hline \$5,082.80 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \end{array}$