

2024 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	\$ 10,756	\$ 0.00	+ 1.00%	\$ 0
	10,756	25,499	107.56	+ 2.00%	10,756
	25,499	40,245	402.42	+ 4.00%	25,499
	40,245	55,866	992.26	+ 6.00%	40,245
	55,866	70,606	1,929.52	+ 8.00%	55,866
	70,606	360,659	3,108.72	+ 9.30%	70,606
	360,659	432,787	30,083.65	+ 10.30%	360,659
	432,787	721,314	37,512.83	+ 11.30%	432,787
	721,314	AND OVER	70,116.38	+ 12.30%	721,314

	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	\$ 21,512	\$ 0.00	+ 1.00%	\$ 0
	21,512	50,998	215.12	+ 2.00%	21,512
	50,998	80,490	804.84	+ 4.00%	50,998
	80,490	111,732	1,984.52	+ 6.00%	80,490
	111,732	141,212	3,859.04	+ 8.00%	111,732
	141,212	721,318	6,217.44	+ 9.30%	141,212
	721,318	865,574	60,167.30	+ 10.30%	721,318
	865,574	1,442,628	75,025.67	+ 11.30%	865,574
	1,442,628	AND OVER	140,232.77	+ 12.30%	1,442,628

	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	\$ 21,527	\$ 0.00	+ 1.00%	\$ 0
	21,527	51,000	215.27	+ 2.00%	21,527
	51,000	65,744	804.73	+ 4.00%	51,000
	65,744	81,364	1,394.49	+ 6.00%	65,744
	81,364	96,107	2,331.69	+ 8.00%	81,364
	96,107	490,493	3,511.13	+ 9.30%	96,107
	490,493	588,593	40,189.03	+ 10.30%	490,493
	588,593	980,987	50,293.33	+ 11.30%	588,593
	980,987	AND OVER	94,633.85	+ 12.30%	980,987

How to Figure Tax Using the 2024 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	$\begin{array}{r} \$ 125,000 \\ - 111,732 \\ \hline \$ 13,268 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \end{array}$
Step 3: They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 13,268 \\ \times .08 \\ \hline \$ 1,061.44 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \end{array}$
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 \$4,920 on Form 540, line 31.	$\begin{array}{r} \$3,859.04 \\ + 1,061.44 \\ \hline \$4,920.48 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \end{array}$