

2008 California Tax Rate Schedules

SCHEDULE X SINGLE OR MARRIED FILING SEPARATE TAXPAYERS					
IF THE TAXABLE INCOME IS		COMPUTED TAX IS			
OVER	BUT NOT OVER				OF AMOUNT OVER
\$0	\$7,168	\$0.00	PLUS	1.0%	\$0
\$7,168	\$16,994	\$71.68	PLUS	2.0%	\$7,168
\$16,994	\$26,821	\$268.20	PLUS	4.0%	\$16,944
\$26,821	\$37,233	\$661.28	PLUS	6.0%	\$26,821
\$37,233	\$47,055	\$1,286.00	PLUS	8.0%	\$37,233
\$47,055	AND OVER	\$2,071.76	PLUS	9.3%	\$47,055
SCHEDULE Y MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS					
IF THE TAXABLE INCOME IS		COMPUTED TAX IS			
OVER	BUT NOT OVER				OF AMOUNT OVER
\$0	\$14,336	\$0.00	PLUS	1.0%	\$0
\$14,336	\$33,988	\$143.36	PLUS	2.0%	\$14,336
\$33,988	\$53,642	\$536.40	PLUS	4.0%	\$33,988
\$53,642	\$74,466	\$1,322.56	PLUS	6.0%	\$53,642
\$74,466	\$94,110	\$2,572.00	PLUS	8.0%	\$74,466
\$94,110	AND OVER	\$4,143.52	PLUS	9.3%	\$94,110
SCHEDULE Z HEAD OF HOUSEHOLD TAXPAYERS					
IF THE TAXABLE INCOME IS		COMPUTED TAX IS			
OVER	BUT NOT OVER				OF AMOUNT OVER
\$0	\$14,345	\$0.00	PLUS	1.0%	\$0
\$14,345	\$33,989	\$143.45	PLUS	2.0%	\$14,345
\$33,989	\$43,814	\$536.33	PLUS	4.0%	\$33,989
\$43,814	\$54,225	\$929.33	PLUS	6.0%	\$43,814
\$54,225	\$64,050	\$1,553.99	PLUS	8.0%	\$54,225
\$64,050	AND OVER	\$2,339.99	PLUS	9.3%	\$64,050

2008 Filing Requirement Amounts

Gross income more than:

	Age on 12/31/08	No dependents	1 dependent	2 or more dependents
Single or head of household	Under 65	14,845	25,145	32,870
	65 or older	19,795	27,520	33,700

	Age on 12/31/08	No dependents	1 dependent	2 or more dependents
Married Or Married Filing Separate	Under 65 (both spouses)	29,690	39,990	47,715
	65 or older (one spouse)	34,640	42,365	48,545
	65 or older (both spouses)	39,590	47,315	53,495

	Age on 12/31/08	No dependents	1 dependent	2 or more dependents
Qualifying widow(er)	Under 65	N/A	25,145	32,870
	65 or older	N/A	27,520	33,700

Adjusted gross income more than:

	Age on 12/31/08	No dependents	1 dependent	2 or more dependents
Single or head of household	Under 65	11,876	22,176	29,901
	65 or older	16,826	24,551	30,731

	Age on 12/31/08	No dependents	1 dependent	2 or more dependents
Married Or Married Filing Separate	Under 65 (both spouses)	23,752	34,052	41,777
	65 or older (one spouse)	28,702	36,427	42,607
	65 or older (both spouses)	33,652	41,377	47,557

	Age on 12/31/08	No dependents	1 dependent	2 or more dependents
Qualifying widow(er)	Under 65	N/A	22,176	29,901
	65 or older	N/A	24,551	30,731