



STATE OF CALIFORNIA
Franchise Tax Board

Golden State Stimulus I and Golden State Grant Payment Report

Economic and Statistical Research Bureau

Golden State Stimulus I and Golden State Grant Payment Report

This report fulfills the Franchise Tax Board's (FTB) obligation under Chapter 8, Section 12 of the Statutes of 2021 and Chapter 12, Section 5 of the Statutes of 2021, to report by April 1, 2022, to the Legislature, the number of qualified recipients issued a payment pursuant to Sections 8150 and 8151 of the Welfare and Institutions Code.

Prepared by the Staff of the
Franchise Tax Board
STATE OF CALIFORNIA

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Background

Chapters 8 and 12 of the Statutes of 2021 (SB 88 and AB 88 respectively), created the Golden State Stimulus and Golden State Grant programs, in order to provide financial relief for low-income Californians who may have been adversely impacted by the COVID-19 pandemic.

Each program provides a one-time payment to qualified recipients that they received during the 2021 or 2022 calendar years.

As part of Chapter 8 of the Statutes of 2021, the FTB, in consultation with the Controller, is required to report on the number of qualified recipients issued a Golden State Stimulus I payment. As part of Chapter 12 of the Statutes of 2021, the FTB, in consultation with the State Department of Social Services (CDSS), is required to report on the number of qualified recipients issued a Golden State Grant payment. These reporting requirements are due to the Legislature by April 1, 2022.

Golden State Stimulus I

Pursuant to Section 8150 of the Welfare and Institutions Code, the Controller shall make a one-time Golden State Stimulus refund payment of either \$600 or \$1,200 to each qualified recipient, per specified eligibility guidelines, in a manner determined by the FTB.

In order to qualify for a payment, the qualified recipient must meet all of the following criteria:¹

- Is a California resident more than half of the 2020 taxable year and on the date the Controller issues the payment.
- File a taxable year 2020 individual income tax return by October 15, 2021.
- Cannot be claimed as a dependent by another taxpayer.
- Is either a CalEITC recipient, or an ITIN filer with a California Adjusted Gross Income (AGI) of \$75,000 or less. In the case of an ITIN filer, who applied for their ITIN but had not received it by October 15, 2021, the date to file is extended to February 15, 2022.²

¹ See Welfare and Institutions Code section 8150, subd. (b)(3).

² See Chapter 71, Section 5 of the Statutes of 2021 (SB 139).

The table below summarizes the payment amounts that a qualified recipient would receive based on their 2020 tax return.

Table 1: Stimulus Payment Amount by Qualification Category

Qualifications from 2020 Tax Return	Payment Amount
CalEITC recipient with an SSN	\$600
CalEITC recipient with an ITIN and made \$75,000 or less (total CA AGI)	\$1,200
Not a CalEITC recipient, but filed with an ITIN and made \$75,000 or less (total CA AGI)	\$600
Not a CalEITC recipient, but filed a joint return where either the individual or the individual's spouse have an ITIN and made \$75,000 or less (total CA AGI)	\$600
CalEITC recipient and filed a joint return where either the individual or the individual's spouse have an ITIN and made \$75,000 or less (total CA AGI)	\$1,200

Golden State Grant Program

Pursuant to Section 8151 of the Welfare and Institutions Code, the State Department of Social Services shall make a one-time grant payment in the amount of \$600 to each person who met the grant recipient definition as of the operative date of that section.

To receive a grant, the recipient needs to receive benefits from either:

- An assistance unit under the California Work Opportunity and Responsibility to Kids Act (CalWORKS).
- The Cash Assistance Program (CAPI) for Aged, Blind, and Disabled Legal Immigrants and The Supplemental Security Income/State Supplemental Program (SSI/SSP).

Payment Data

Based on FTB tax return data, \$2.83 billion in GSS I payments were issued to approximately 4.5 million recipients as of February 12, 2022. Of the total GSS I payments issued, nearly 20 percent, or \$545 million went to approximately 640,000 ITIN recipients. It is anticipated that additional payments will be made as a small number of amended returns continue to be processed. Any additional payments not captured in this report will be included in the Golden State Stimulus II report that is due in December of 2022.

Table 2: Golden State Stimulus I Payments*

Program Recipient	Counts	Amount	Average
All GSS I Recipients	4,458,939	\$2,834,521,800	\$636
ITIN Recipients Only	643,115	\$545,023,800	\$847

* Payments Processed through February 12, 2022

Based on CDSS data, approximately \$900 million in Golden State Grant payments were issued to approximately 1.5 million individuals receiving benefits under the CalWORKS, CAPI, and SSI/SSP programs as of February 11, 2022. Of the total grant payments issued, approximately 20 percent, or \$185 million, went to nearly 310,000 CalWORKS recipients, with the remainder being issued to SSI/SSP and CAPI recipients. All grants were a flat \$600 payment per recipient.

Table 3: Golden State Grant Payments*

Program	Counts	Amount	Average
Golden State Grant - CalWORKS	309,794	\$185,876,400	\$600
Golden State Grant - SSI/SSP & CAPI	1,185,135	\$711,081,000	\$600
Total Golden State Grants	1,494,929	\$896,957,400	\$600

* Payments processed through February 11, 2022