



STATE OF CALIFORNIA
Franchise Tax Board

Golden State Stimulus II Payment Report

Economic and Statistical Research Bureau

Golden State Stimulus II Payment Report

This report fulfills the Franchise Tax Board's (FTB) obligation under Chapter 71 of the Statutes of 2021, to report by December 1, 2022, to the Legislature, the number of qualified recipients issued a payment pursuant to Section 8150.2 of the Welfare and Institutions Code.

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

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Background

Chapter 71 of the Statutes of 2021 (SB 139) created the Golden State Stimulus II program, in order to provide financial relief for low-income and middle-income Californians who may have been adversely impacted by the COVID-19 emergency.

The program issued a one-time payment to qualified recipients beginning in August 2021 and ending in July 2022.

As part of Chapter 71 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 II payment. This reporting requirement is due to the Legislature by December 1, 2022.

Golden State Stimulus II

Pursuant to Section 8150.2 of the Welfare and Institutions Code, the Controller shall make a one-time Golden State Stimulus II tax refund payment of up to \$1,100 for each qualified recipient, per specified eligibility guidelines, in a manner determined by the FTB.

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

- Was a California resident for more than half of the 2020 taxable year and was a resident on the date the Controller issued the payment.
- Filed a taxable year 2020 individual income tax return by October 15, 2021. 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 was extended to February 15, 2022.²
- Could not be claimed as a dependent by another taxpayer.
- Had California Adjusted Gross Income (AGI) of \$1 to \$75,000 (\$37,500 for married filing separate) for the 2020 taxable year and had wages subject to California withholding of \$75,000 (\$37,500 for married filing separate) or less for the 2020 taxable year.

¹ See Welfare and Institutions Code section 8150.2, subdivision (b)(1).

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*
Had an SSN, qualified for GSS I, and claimed one or more dependent exemption credits	\$500
Had an SSN, did not qualify for GSS I, and did not claim the dependent exemption credit	\$600
Had an ITIN, qualified for GSS I, and claimed one or more dependent exemption credits	\$1,000
Had an SSN, did not qualify for GSS I, and claimed one or more dependent exemption credits	\$1,100

* Payment would be half of amount listed if the filing status used is married filing separate.

Golden State Stimulus II Payment Data

Based on FTB tax data, the State Controller’s Office issued nearly \$6.1 billion in GSS II payments to approximately 8.4 million recipients through July 15, 2022. Approximately 98 percent of all GSS II payments were issued by January 2022. Of the total payments issued, 7 percent, or approximately \$410 million went to nearly 410,000 ITIN recipients and the remaining \$5.6 billion went to taxpayers who filed using an SSN.

Table 2: Golden State Stimulus II Payments*

Program Recipient	Counts	Amount	Average
All GSS II Recipients	8,391,505	\$6,027,910,550 ³	\$718
ITIN Recipients Only	408,562	\$407,774,500	\$998
SSN Recipients Only	7,982,943	\$5,620,136,050	\$704

* Payments Issued through July 15, 2022

Golden State Stimulus I Payment Update

FTB’s Golden State Stimulus I report, which was published in April of 2022, indicated that any additional GSS I payments not captured would be included in the GSS II report. As of May 21, 2022, \$2.8 billion in GSS I payments were

³ The GSS II amount is slightly lower than the \$6.1 billion previously shared publicly, because it excludes duplicate payments that were found in FTB’s database. The duplicates were a result of direct deposits that were issued to taxpayers and returned, which led to the mailing of paper checks to those same taxpayers.

issued, an increase of \$2.2 million, for an approximate total of 4.5 million GSS I recipients.

Table 3: Golden State Stimulus I Payment Update*

Program Recipient	Counts	Amount	Average
All GSS I Recipients	4,458,978	\$2,836,762,200 ⁴	\$636
ITIN Recipients Only	651,069	\$552,013,200	\$848

* Payments Issued through May 21, 2022

⁴ The updated GSS I amount also excludes duplicate payments that were found in FTB's database.